



REPORT OF THE STATE AUDITOR

STATE OF COLORADO STATEWIDE SINGLE AUDIT

Fiscal Year Ended June 30, 1997

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April 14, 1998

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 1997. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit. It therefore includes the findings and recommendations reported in the Statewide Financial and Compliance Audit Report dated October 31, 1997, and, to comply with the Single Audit Act, the findings and recommendations related to federal programs or internal control weaknesses from other audit reports which are issued under separate covers.

This report includes our audit opinions on the general purpose financial statements and the supplementary schedule of expenditures of federal awards. It also contains our conclusions, findings, and recommendations and the responses to those findings and recommendations by the applicable state agencies.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

TABLE OF CONTENTS

	PAGE
REPORT SUMMARY	1
Recommendation Locator	3
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
SECTION I - SUMMARY OF AUDITOR'S RESULTS	11
SECTION II - FINANCIAL STATEMENT FINDINGS	15
DEPARTMENT OF CORRECTIONS	15
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING	17
DEPARTMENT OF HIGHER EDUCATION	23
State Board of Agriculture	24
Colorado State University	24
State Board for Community Colleges and Occupational Education	27
Front Range Community College	27
DEPARTMENT OF HUMAN SERVICES	29
DEPARTMENT OF LOCAL AFFAIRS	47
DEPARTMENT OF NATURAL RESOURCES	51
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	55
DEPARTMENT OF TRANSPORTATION	59

	PAGE
SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS	61
DEPARTMENT OF EDUCATION	61
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING	65
DEPARTMENT OF HIGHER EDUCATION	67
Board of Regents of the University of Colorado	68
University of Colorado	68
State Board of Agriculture	70
Colorado State University	71
Fort Lewis College	72
Trustees of the State Colleges of Colorado	75
Metropolitan State College of Denver	75
State Board for Community Colleges and Occupational Education	76
Red Rocks Community College	77
Otero Junior College	78
Front Range Community College	78
Trustees of the Colorado School of Mines	78
Colorado School of Mines	79
DEPARTMENT OF HUMAN SERVICES	83
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	85
DEPARTMENT OF TRANSPORTATION	87
DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS	91

FINANCIAL STATEMENT SECTION

	PAGE
Independent Auditor's Report	113
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units	116
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Units	118
Combined Statement of Revenues, Expenditures/Expenses and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual - All Budgeted Funds	120
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budgetary Basis - Budget and Actual - General Funded	122
Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual - Cash Funded	124
Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual - Federally Funded	125
Combined Statement of Revenues, Expenses, and Changes in Fund Equity All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units	126
Combined Statement of Cash Flows - All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units	128
Combined Balance Sheet - All College and University Funds	132
Combined Statement of Changes in Fund Balances - All College and University Funds	134
Notes to the Financial Statements	136

ADDITIONAL REQUIRED INFORMATION

Schedule of Expenditures of Federal Awards	175
Footnotes to Schedule of Expenditures of Federal Awards	261
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Governmental Auditing Standards</i>	263
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance In Accordance with OMB Circular A-133	265

**STATE OF COLORADO
STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 1997**

SUMMARY

Authority, Purpose, and Scope

This audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor's Office to conduct audits of all departments, institutions, and agencies of state government. This audit was conducted in accordance with generally accepted auditing standards and the financial and compliance standards contained in the *Government Auditing Standards* issued by the U.S. General Accounting Office. We performed our audit work during the period April 1997 through November 1997.

The purpose and scope of this audit were to:

- Express an opinion on the State's general purpose financial statements for the fiscal year ended June 30, 1997.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1997.
- Review internal accounting and administrative control procedures as required by generally accepted auditing standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

We expressed an unqualified opinion on the State's general purpose financial statements and the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1997. They are presented in the Financial Statement section of this report.

Current Year Findings and Recommendations

This report presents the results of the Statewide Single Audit for Fiscal Year 1997. In order to comply with the Single Audit Act, it includes the comments related to federal programs or internal control weaknesses from other separately issued audit reports, including the comments related to federal programs or internal control weaknesses reported in the Fiscal Year 1997 Statewide Financial and Compliance Audit Report dated October 31, 1997.

A summary of current year findings and recommendations is included in all separately issued audit reports and such summaries are, therefore, not repeated here.

The attached Recommendation Locator is arranged by recommendation number. Because the

SUMMARY

findings are classified by financial statement findings (Section II) and federal award findings and questioned costs (Section III), all of the recommendations for a single agency may not be included together in the Recommendation Locator. Additional columns have been added to the Recommendation Locator to provide the information necessary to meet the Single Audit reporting requirements. The CFDA No./Compliance Requirement/Federal Entity column indicates the federal program, type of compliance requirement (including reference letter), and federal agency the finding relates to. The contact for Corrective Action Plan column notes the designated grant contact person at the state agency.

Summary of Progress in Implementing Prior Audit Recommendations

This report includes prior audit recommendations from the five audit reports shown below.

	Statewide Single Audit Reports for Fiscal Year					
	Total	1996	1995	1994	1993	1992
Implemented	45	24	17	1	2	1
Partially Implemented	18	9	5	1	2	1
Not Implemented	8	3	2	3	-	-
Deferred	3	-	1	2	-	-
No Longer Applicable	1	-	-	1	-	-
Total	75	36	25	8	4	2

SUMMARY

3

State of Colorado Statewide Single Audit - Fiscal Year Ended June 30, 1997

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RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
Department of Corrections						
1	16	The Department of Corrections should ensure that all federal program reports are completed accurately to account for all transactions affecting those programs.	39.003 Reporting (L) General Services Administration	Agree.	9/30/1997	Dennis Diaz (719)269-4049
Department of Health Care Policy and Financing						
2	19	The Department of Health Care Policy and Financing should improve its management of accounts receivable by ensuring reconciliations are complete and performed in a timely manner and by further automating the reconciliation process.	93.778 Reporting (L) Department of Health and Human Services	Agree.	11/30/1998	Phil Reed (303)866-2764
3	21	The Department of Health Care Policy and Financing should improve its oversight of the collection of Medicaid overpayments by improving the tracking, reporting, and analysis of identified overpayments and using this information to aid county collection efforts.	93.778 Reporting (L) Department of Health and Human Services	Agree.	8/31/2000	Phil Reed (303)866-2764
Colorado State University						
4	26	Colorado State University should implement procedures to ensure all charges to Sponsored Programs exceeding the \$1,000 threshold are reviewed and approved.	All grants with the exception of the Student Financial Aid Cluster Allowable Costs/Cost Principles (B) See applicable federal entities in the detailed report comment	Agree.	6/30/1998	Gary Goss (970)247-7368

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
5	28	Front Range Community College Front Range Community College should investigate and resolve differences between the Federal Cash Transactions Report and the general ledger.	84.063, 84.033 & 84.007 Reporting (L) Department of Education	Agree.	6/30/1998	Sam Trevino (303)404-5241
6	34	Department of Human Services The Department of Human Services should develop and implement a more comprehensive fiscal management system for federal programs.	84.126, 96.001, 93.959, 93.560, 93.568, 93.561 & 93.563 Cash Management (C) Departments of Education, Social Security Administration, Department of Health and Human Services	Agree.	6/1/1998	Ed White (303)866-3620
7	38	The Department of Human Services, Division of Disability Determination Services, should review its procedures for purchasing personal services including using competitive bidding, reviewing its fee schedule, standardizing procedures for rate adjustments, and ensuring compliance with federal and state regulations.	96.001 Procurement (I) Social Security Administration	Agree.	9/1/1998	Ed White (303)866-3620

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
8	41	The Department of Human Services should make appropriate changes to ensure consistency between how it manages the state and veterans nursing homes as business entities and how it groups the homes for the TABOR enterprise calculation. Statutory revisions should be sought, if required.	64.015 Allowable Costs/Cost Principles (B) Department of Veterans Affairs	Partially agree.	--	Ed White (303)866-3620
9	44	The Department of Human Services, Division of Vocational Rehabilitation, should develop a process for bidding services that complies with the State Procurement Code and State Fiscal Rules.	84.126 Procurement (I) Department of Education	Agree.	10/1/1997	Ed White (303)866-3620
10	46	The Department of Human Services, Division of Vocational Rehabilitation, should develop clear policies and procedures for contract monitoring, including the definition of staff responsible, and clearly defined objectives and monitoring activities.	U-4421-4-00-88-60 Procurement (I) Department of Labor	Agree.	10/1/1997	Ed White (303)866-3620
Department of Local Affairs						
11	50	The Department of Local Affairs should pursue appropriate funding sources for the costs associated with administering the Youth Crime Intervention Program.	84.186, 93.569 & 94.006 Allowable Costs/Cost Principles (B) Departments of Education, Health and Human Services and the Corporation for National Community Service	Agree.	12/31/1997	Rose Marie Auten (303)866-2252

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Natural Resources						
12	53	The Department of Natural Resources should complete the review and correction of information on the report tracking system in a timely manner to ensure that schedules generated by the system contain correct due dates.	15.250, 15.605, 20.005 & 15.503 Reporting (L) Departments of the Interior and Transportation	Agree.	12/31/1998	Bob Goodnough (303)866-2857
Department of Public Health and Environment						
13	56	The Department of Public Health and Environment should continue to seek approval from the oversight federal agency for the statistical distribution system. In addition, the system should be implemented on a departmentwide basis.	93.268 Allowable Costs/Cost Principles (B) Department of Health and Human Services	Agree.	9/30/1998	Ray Campbell (303)692-2125
14	57	The Department of Public Health and Environment should charge costs to the Rocky Flats AIP grant that are identified specifically with the performance of that grant. Other costs should be funded from the appropriate sources. To determine the adequacy of current funding sources, accurate time reporting, by function, should be utilized.	81.110 Activities Allowed or Unallowed (A) Department of Energy	Agree.	8/31/1998	Ray Campbell (303)692-2125
Department of Transportation						
15	60	The Transportation Development Section of the Department of Transportation should place a greater priority on reviewing subrecipients audit reports in a timely manner.	20.308, 20.513 & 20.509 Subrecipient Monitoring (M) Department of Transportation	Agree.	3/31/1998	George McCullar (303)757-9657

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
Department of Education						
16	64	The Department of Education should improve the submission of the Nutrition Unit's on-site review reports to the LEAs in a timely manner by ensuring training is conducted in a timely manner for all new staff to attain the knowledge of the on-site review procedures and the applicable compliance issues.	10.555 Special Tests and Provisions (N) Department of Agriculture	Agree.	12/31/1997	Lyle Wulbrandt (303)866-6801
University of Colorado at Boulder and Health Sciences Center						
17	69	The University of Colorado at Boulder and the Health Sciences Center should improve procedures to perform timely monitoring of subrecipients.	93.333, 93.853 & 93.865 Subrecipient Monitoring (M) Department of Health and Human Services	Agree.	1/31/1998	Anne Tolbert (303)492-5551
Colorado State University						
18	72	Colorado State University should implement procedures to monitor subrecipients based on yearly expenditures exceeding \$300,000 per the revised Circular A-133.	10.200 & 93.856 Subrecipient Monitoring (M) Departments of Agriculture and Health and Human Services	Agree.	6/30/1998	Gary Goss (970)491-6023

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
Fort Lewis College						
19	73	Fort Lewis College should revise the Perkins Loans billing procedures to comply with federal requirements.	84.038 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1998	Gary Goold (970)247-7368
20	73	Fort Lewis College should ensure that “the last date of attendance” is used when calculating financial aid refunds.	84.032, 84.033 & 84.063 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1998	Gary Goold (970)247-7368
21	74	Fort Lewis College should continue its efforts to obtain credit for the Pell awards for FY’92-93 and FY’93-94 from the U.S. Department of Education.	84.063 Activities Allowed or Unallowed (A) Department of Education	Agree.	6/30/1998	Gary Goold (970)247-7368
Metropolitan State College						
22	76	Metropolitan State College should strengthen controls over student financial assistance programs so that exit conferences are completed as required and Colorado Diversity grant awards are only made to eligible students.	84.032 Special Tests or Provisions (N) Department of Education	Agree.	1/31/1998	Sita Thomas (303)556-3030

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
Red Rocks Community College						
23	77	Red Rocks Community College should designate a specific individual to oversee the pro-rata refund policy.	84.063, 84.033 & 84.007 Allowable Costs/Cost Principles (B) Department of Education	Agree.	6/30/1998	Wes Geary (303)914-6327
Otero Junior College						
24	78	Otero Junior College should implement a procedure to ensure pro-rata refunds are processed in a timely manner.	84.063, 84.033 & 84.007 Allowable Costs/Cost Principles (B) Department of Education	Agree.	6/30/1998	Charles Jacob (719)384-6823
School of Mines						
25	79	The School of Mines should increase efforts to print award announcements when types and/or amounts are revised. One copy of the announcement should be mailed to the student and the other retained in the student's financial aid file.	84.038, 84.033, 84.007 & 84.063 Reporting (L) Department of Education	Agree.	9/30/1997	Steve Bridgeman (303)273-3262

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
26	80	The School of Mines budget revision memos should be signed and authorized by appropriate personnel.	CFDA's Unavailable Reporting (L) National Science Foundation & Department of Energy	Agree.	10/31/1997	Steve Bridgeman (303)273-3262
27	82	The School of Mines should remit federal grant close-out reports and reimbursement requests in a timely manner in order to meet close-out deadlines.	CFDA's Unavailable Reporting (L) See applicable federal entities in the detailed report comment	Agree.	10/31/1997	Steve Bridgeman (303)273-3262
Department of Transportation						
28	88	The Department of Transportation should improve on the closing of construction projects in a timely manner by implementing process change improvements throughout the construction and finals process. In addition, the Department should identify an individual responsible for the closeout of each project in a timely manner.	20.205 Special Tests and Provisions (N) Department of Transportation	Agree.	6/30/1998	George McCullar (303)757-9657

Section I

Summary of Auditor's Results

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

- Material weaknesses identified? ☐ yes ☒ no
- Reportable conditions identified that are not considered to be material weaknesses? ☒ yes ☐ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ yes ☒ no
- Reportable conditions identified that are not considered to be material weaknesses? ☒ yes ☐ no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

☒ yes ☐ no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
None available (Department of the Interior)	Payments in Lieu of Taxes - Royalties Management
17.207	Employment Service
17.225	Unemployment Insurance
17.250	Job Training Partnership Act
20.205	Highway Planning and Construction
84.048	Vocational Education: Basic Grants to States
84.010	Title I Grants to Local Educational Agencies
84.027	Special Education: Grants to States
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.560	Family Support Payments to States: Assistance Payments (AFDC)
93.667	Social Services Block Grant
93.563	Child Support Enforcement
10.551, 10.561	Food Stamp Program Cluster
93.778	Medical Assistance Program (Medicaid Cluster)
10.555, 10.558	National School Lunch and Child and Adult Care Food Programs (Nutrition Cluster)
Various	Research and Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish
between type A and type B programs: \$8.3 million

Auditee qualified as low-risk auditee? X yes no

Section II

Financial Statement Findings

Department of Corrections

Introduction

The Department of Corrections manages the State's adult correctional facilities and the adult parole system. The Department also operates the Division of Correctional Industries, which manages various enterprise activities. Those activities include a furniture manufacturing facility, various farming and ranching facilities, Colorado state forms production and distribution facilities, an automotive service station, the State's license plate manufacturing facility, and management of the State's surplus property received from the federal government and other state agencies. The Department also operates the Prison Canteen, which sells various sundries to inmates at the various correctional facilities.

The Department expended approximately \$264 million for Department operations and approximately \$31.5 million for its Correctional Industries.

Administrative offices for the Department are located in Cañon City and Colorado Springs. Correctional facilities are located throughout the State and include Buena Vista, Cañon City, Denver, Pueblo, Limon, Ordway, Delta, and Rifle.

The following comments were prepared by the public accounting firm of Grant Thornton LLP, who performed audit work at the Department of Corrections.

Report Surplus Property Received From the Federal Government Correctly

The Department completes a General Services Administration (GSA) Report of Surplus Property (Form 3040) each quarter of the fiscal year. This report details the beginning inventory amount of federal surplus property on hand at the Department, from what types of entities the receipts of the property came, to what types of entities the property was donated, whether items were sold or destroyed, and the ending inventory of federal surplus property on hand. The Form 3040 reports receipts, distributions, and inventory at federal original acquisition cost (cost). The Schedule of Expenditures of Federal Awards is completed using this report with receipts, distributions, and deferred revenue reported at 23.3 percent of cost as prescribed by the General Services Administration. In reconciling the physical inventory on hand at June 30, 1997, to the Form 3040 ending inventory for the quarter then ended, we noted a difference of \$269,000 in original acquisition cost. We determined that the Department recorded a disbursement of equipment which had never been included as

a part of the inventory. Because the shipment was not originally recorded in inventory, but was recorded as a distribution on the Form 3040, the ending inventory on the Form 3040 for the quarters ended March 31, 1997, and June 30, 1997, was understated. Without appropriate records of federal surplus property inventory, the risk of misappropriation of assets increases. In order to ensure accurate reporting to the federal government, the Pharmacy should reconcile Form 3040 to the physical inventory each quarter prior to submission of the form.

Recommendation No. 1:

The Department of Corrections should ensure that all federal program reports are completed accurately to account for all transactions affecting those programs.

Department of Corrections Response:

Agree. The Department has implemented procedures to correct this problem. The supervisor of Surplus Property is ensuring that the original acquisition cost (OAC) on the perpetual inventory system is in agreement with the OAC on GSA Form 3040 prior to issuing the report to GSA.

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (DHCPF) was established on July 1, 1994, to administer the State's medical assistance programs. The largest of these is the Medicaid program, which reimburses providers for the cost of medical services they furnish to low-income citizens in Colorado. DHCPF is an active participant in health care reform and provides significant resources and information in developing the health care environment in Colorado. DHCPF's expenditures are funded about equally by federal funds and state general funds. Expenditures totaled approximately \$1.6 billion in Fiscal Year 1997. Approximately 95 percent of these expenditures were for Medicaid-related services.

The public accounting firm of Ernst & Young, LLP, performed the audit work at DHCPF as of and for the fiscal year ended June 30, 1997. During its audit Ernst & Young reviewed and tested DHCPF's internal controls over accounting and administrative functions and federal programs. The audit included examination of account balances and evaluation of DHCPF's compliance with state and federal rules and regulations. The auditors identified two areas in internal controls that need improvement: management of accounts receivable and oversight procedures for potential recoveries of Medicaid overpayments to individuals. The following comments and recommendations were prepared by Ernst & Young, LLP.

Improve Management of Accounts Receivable

The Department uses an accounts receivable account to record all Medicaid-related amounts, such as amounts due from the federal government for expenditures of the Medicaid program, amounts due from health care providers for overpayments on the basis of provider billings, drug rebates due from drug manufacturers, amounts due from intergovernmental agency transactions, and smaller amounts due for items such as Medicaid administration. At fiscal year-end, this accounts receivable balance totaled approximately \$120 million. Of the total, approximately \$101 million was due from the federal government and is based largely upon the amount that DHCPF has paid to Medicaid service providers. The federal government reimburses approximately

53 percent of the State's Medicaid payments. Approximately \$19 million in additional accounts receivable was due from Medicaid providers, drug manufacturers, and Medicaid administration costs.

DHCPF has identified its reconciliation processes for accounts receivable as the primary control to ensure that account balances are accurate and that related revenues are recorded and reported properly. Problems with the reconciliation processes were noted during the audits for Fiscal Years 1995 and 1996. During the Fiscal Year 1997 audit we noted that the Department had made improvements in these processes. However, further improvement is needed in reconciliation procedures used by the Department for two significant components of its accounts receivable: amounts due from Medicaid providers and from drug manufacturers.

For amounts due from both Medicaid providers and drug manufacturers, the Department receives information from systems that are external to the State's financial system. In order to ensure the accuracy of information on the State's system, known as COFRS, the Department must reconcile information from these external sources to COFRS. In general, we found three problems with the Department's reconciliation procedures:

- The reconciliation process is incomplete. The Department focuses its efforts on reconciling monthly activity recorded on the external systems with the monthly activity recorded on COFRS. However, the Department does not ensure that the beginning and ending accounts receivable balances for the external systems are reconciled to COFRS. As a result, the Department may not be identifying all errors and making appropriate adjustments.
- Reconciliations were not always performed in a timely manner. We found that reconciliations were done from two to four months after the end of the monthly reporting periods. Timely reconciliations are needed so that accounts receivable balances are accurate for reporting, billing, and collection purposes.
- The Department relies heavily on manual processes to perform its reconciliations. This makes the reconciliations time-consuming and introduces more opportunity for errors. Some of these manual processes could be automated to improve the efficiency of the reconciliation procedures.

We did not find indications that the Department's accounts receivable contained material errors; however, we believe that timely and complete reconciliations should be prepared and reviewed so that the Department can better identify problems, provide more accurate reporting, and turn delinquent accounts over to collections sooner.

Recommendation No. 2:

The Department of Health Care Policy and Financing should improve its management of accounts receivable by ensuring reconciliations are complete and are performed in a timely manner and by further automating the reconciliation process.

**Department of Health Care Policy and Financing
Response:**

Agree. The Department will improve its management of accounts receivable by doing the following activities, which will be completed by November 1998:

1. Strive to eliminate any manual processes that require duplicate effort.
 2. Reconcile provider accounts on COFRS directly to Blue Cross/ Blue Shield balances.
 3. Identify which receivables currently can be reconciled and ensure that these are completed monthly. The supervisor will review and sign off.
 4. For those receivables where a system problem exists, the Office of Accounting & Purchasing will continue to work with the Office of Information Technology to develop the automation process for these receivables.
 5. For the Drug Rebate receivable, the Office of Accounting & Purchasing will work with the Provider Rate Section to finish this system. This will create an automatic feed to COFRS and track the outstanding Drug Rebate receivables.
-

Increase Departmental Oversight for Recoveries of Medicaid Overpayments

The State's counties, through the assistance of the Department of Human Services, determine the eligibility of individuals to receive services paid by the Medicaid program. Eligibility for Medicaid is determined based on various factors, including the individual's income. If a person's income increases, he or she may later be determined ineligible for the Medicaid program. In these cases, the Department of Health Care Policy and Financing's fiscal agent determines whether any Medicaid payments were made for the recipient after eligibility was lost. The fiscal agent issues a report that notifies the counties of these Medicaid overpayments, and the counties are responsible for pursuing possible recoveries of the overpaid amounts from the appropriate individuals.

As of June 30, 1997, the fiscal agent's report identified approximately \$2.6 million in potential Medicaid recoveries. We noted several limitations with the report. For example, the report lists Medicaid overpayments dating back to 1992. However, it does not provide systematic aging information so that counties can easily identify more recent overpayments. This would be helpful information to the counties because these overpayments may be the most useful area in which to concentrate collection efforts. Another limitation with the report is that it appears to include amounts that should be written off. Department staff indicate that in some cases, although the counties determine the overpayments are uncollectible, this information is not always communicated to the fiscal agent so that the accounts can be deleted from the report. Lack of systematic aging information and inclusion of obsolete accounts decrease the usefulness of this report to the counties in their collection efforts.

While some of these potential recoveries may not be collectible because of the lack of resources of the population involved, the Department should improve its oversight in this area to ensure that appropriate and helpful information is provided to the counties to aid collection efforts. Since the State funds approximately 47 percent of Medicaid costs, collection of these potential recoveries can represent income to the State's General Fund.

Improved reporting would also enable DHCPF to more clearly track the potential recoveries that have been identified and recovered, and those that are still pending. This would help the Department to provide feedback to the Department of Human Services and the counties on how they are doing with their collection of Medicaid recoveries and areas for possible improvements. Efforts to collect the outstanding amounts need to begin soon after the overpayments are identified, since the ability to collect the amounts can decrease over time as individuals become harder to locate.

Recommendation No. 3:

The Department of Health Care Policy and Financing should improve its oversight of the collection of Medicaid overpayments by improving the tracking, reporting, and analysis of identified overpayments and using this information to aid county collection efforts.

Department of Health Care Policy and Financing Response:

Agree. The Department accepts the recommendation and will modify its reporting to the counties to include systematic aging information and will work with the counties to update the information on a more current basis. We disagree with the amount identified as a potential Medicaid recovery in the report, because this \$2.6 million is the total dollar amount of requests from various counties for information related to potential recoveries. We will seek to clarify the correct amount of potential recoveries with the fiscal agent and county personnel.

The Department will initiate an improved tracking mechanism to provide feedback through the Department of Human Services (DHS) to the counties to better assist them in their collection, tracking, and reporting efforts. Finally, the Department will work with the DHS to encourage the counties to engage in early and intense collection efforts when amounts are ripe for recovery.

Full implementation of this recommendation will depend on the completion of the Colorado Benefits Management System (CBMS). Currently, the scheduled implementation date for the CBMS system is August 2000.

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Department of Higher Education

Introduction

The Department of Higher Education was established under Section 21-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Advanced Technology Institute, Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

The State has 24 public institutions of higher education that are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**

University of Colorado at Boulder
University of Colorado at Colorado Springs
University of Colorado at Denver
Health Sciences Center

- **State Board of Agriculture**

Colorado State University
Fort Lewis College
University of Southern Colorado

- **Trustees of the State Colleges of Colorado**

Adams State College
Mesa State College
Metropolitan State College of Denver
Western State College

- **State Board for Community Colleges and Occupational Education (SBCCOE)**

11 Community Colleges

- **Trustees of the University of Northern Colorado**

University of Northern Colorado

- **Trustees of the Colorado School of Mines**

Colorado School of Mines

The audit recommendations to higher education agencies and institutions follow.

State Board of Agriculture

The State Board of Agriculture has control and supervision of three distinct institutions: Colorado State University -- a land-grant university; Fort Lewis College -- a liberal arts college; and the University of Southern Colorado -- a regional university with a polytechnic emphasis. The Board is also responsible for the Colorado State University Agricultural Experiment Station, the Cooperative Extension Service, and the Colorado State Forest Service.

The Board administers the State Board of Agriculture Fund located at the State Treasury. The Board is authorized to fix tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

Colorado State University System

Colorado State University, Fort Lewis College, and the University of Southern Colorado have been consolidated as a single financial reporting entity -- the Colorado State University System (CSUS).

Colorado State University

The following comments were prepared by the public accounting firm Grant Thornton LLP, who performed audit work at Colorado State University.

Sponsored Programs

The University receives more than \$91,000,000 in federal funds in the form of research and nonresearch grants. These grants are administered through the University's Office of Sponsored Programs. Expenditures of these funds are subject to various controls including authorizations at both the department level and at the Office of Sponsored

Program level. Additionally, the federal government has established specific compliance requirements which apply to all federally funded programs including, but not limited to, allowable costs and activities and monitoring of funds flowing through the University to subrecipients.

Approval of Electronic Journal Entries

The University has developed a Sponsored Programs Manual which outlines policies and procedures related to administration of federally funded programs. A requirement of the manual is that all charges to the sponsored programs exceeding \$1,000 must be approved by Sponsored Program personnel to determine the cost charged to the program is appropriate and allowable. Within the University each Department may approve and execute direct charges to programs through electronic journal entries. Accordingly, charges for federal programs may not be “routed” through the Office of Sponsored Programs for the required approval before the expenditure is made. However, the Office of Sponsored Programs has the option of printing reports for review detailing direct charges to the programs.

This recommendation could potentially affect every federal award with Colorado State University with the exception of the Student Financial Aid Cluster and encompasses the following federal and pass-through entities: The Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Interior, Labor, State, Transportation, Treasury; the National Aeronautics and Space Administration; the National Endowment for the Humanities; the National Science Foundation; the Small Business Administration; the Environmental Protection Agency; the Nuclear Regulatory Commission; the United States Information Agency; the Corporation for National and Community Service; Arizona State University; Arkansas State University; Aurogen, Inc.; Battelle, Research Park Triangle; Bechtel Hanford, Inc.; Black Hills Special Services Cooperative of South Dakota; Boulder Innovative Technologies, Inc.; California Institute of Technology, Jet Propulsion Lab; Case Western Reserve University; Centro Internacional De Agricultura Tropical; Consortium for International Development; Colorado River Indian Tribes; Dames & Moore; Denver Public Schools; Duke University; East Tennessee State University; Engineering Incorporated; Environmental Science and Research Foundation; Hagler Bailly Consulting, Inc.; Harvard University; John Hopkins University; Kansas State University; Lockheed Corporation; Lockheed Idaho Technologies Company; Lockheed Martin Energy Systems, Inc.; Marshfield Medical Research Foundation; Martin Marietta Corporation; Michigan State University; Midwest Research Institute; Montana State University; National Jewish Center; Neurex Corporation; New Mexico State University; North Dakota State University; Oak Ridge Associated Universities; Oregon Health Sciences University; Orincon; Pennsylvania State University; Partnership for Environmental Technologies; Purdue University; R.M. Towill Corporation; Rutgers, State University

of New Jersey; Sandia Corporation, Sandia National Labs; Solar Enterprises International, LLC; South Dakota School of Mines; Southern Research Institute; Southwest Regional Laboratories; Southwest Research Institute; Stanford University; State of Kansas; State University of New York; Sterling Research; Survey Research Associates, Inc.; Systems Research & Applications; Texas A & M; Texas Research Institute; the Nature Conservancy; Tulane University; U.S. Enrichment Corporation; UCAR-NCAR-COMET Atmospheric Technical Division, National Center for Atmospheric Research, Research Applications Program and SOARS; Universities of California at Lawrence, California at Los Alamos National Labs, California at Santa Barbara, California at Davis, California at Los Angeles, Alaska at Fairbanks, Connecticut, Denver, Georgia, Hawaii, Iowa, Maryland, Massachusetts at Lowell, Miami, Minnesota, Missouri, Nebraska, Nevada, New Hampshire, Nottingham of England, Puerto Rico, Southern California, Texas at Austin, Vermont, Washington, Wisconsin, Wyoming; University City Science Center; Utah State University; Virginia Polytechnic Institute; Washington State University; Washington University at Missouri; Westat, Inc; and Yale University.

Recommendation No. 4:

Colorado State University should implement a procedure for preapproval of electronic journal entry charges to federal programs that exceed the \$1,000 threshold. All such charges should be reviewed and approved by the Office of Sponsored Programs.

Colorado State University Response:

Agree. The electronic journal entry process will become a part of the new Campus Information System, which includes an electronic approval process. All entries that exceed the \$1,000 threshold will require approval prior to being processed. The current electronic journal entry process provides for an after-the-fact review and approval process. Entries not approved via this process are reversed.

State Board for Community Colleges and Occupational Education

The State Board for Community Colleges and Occupational Education was established by “The Community Colleges and Occupational Education Act of 1967,” Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions:

- Govern the State’s system of community and technical colleges.
- Administer the occupational education programs of the State at both secondary and postsecondary levels.
- Administer the State’s program of grants to local district colleges and area vocational schools.

The following comments and recommendations were prepared by the public accounting firm of Arthur Andersen, LLP, who performed audit work at the Colorado Community Colleges and Occupational Education System.

Community Colleges and Occupational Education System

The eleven colleges in the Colorado Community Colleges and Occupational System (CCCOES) include Arapahoe, Aurora, Denver, Front Range, Lamar, Morgan, Otero, Pikes Peak, Pueblo, Red Rocks, and Trinidad.

Front Range Community College

Reconciliation of Cash Reports to the General Ledger

The Federal Cash Transactions Report (PMS 272) is filed monthly to report the activity of the individual colleges related to federal funds and the amount of federal cash on hand. It was noted during the audit of the year ended June 30, 1996, that the amount reported on the PMS 272 and requested from the U.S. Department of Education was less than the actual amount per the general ledger by \$41,379. Front

Range is attempting to resolve this difference and receive reimbursement for this amount through correspondence with the U.S. Department of Education.

Recommendation No. 5:

Front Range should continue to investigate and resolve any noted differences in a timely manner.

Front Range Community College Response:

Agree. During the year ended June 30, 1996, Front Range prepared a schedule, by student financial aid recipient, to indicate the differences between the PMS 272 and the general ledger totaling \$41,379. In connection with the June 30, 1996, audit, this schedule was provided to Ernst & Young who performed certain agreed-upon procedures on the schedule. This schedule was subsequently sent to the U.S. Department of Education as support for the requested reimbursement. Front Range is currently waiting for a response from the U.S. Department of Education.

Department of Human Services

Introduction

The Department of Human Services (DHS) is solely responsible by statute for administering the State's public assistance and welfare programs. Most of these programs are administered through local county or district departments of social services. The Department also manages programs in the areas of youth corrections, mental health, rehabilitation, and developmental disabilities. In terms of appropriations, the Department was the fourth largest of the State's 22 departments in Fiscal Year 1997. In terms of personnel, the Department had 7,570.3 full-time equivalents or FTE (4,361.2 state; 3,209.1 county) and expended approximately \$1.1 billion during the year.

We reviewed and tested the Department's internal accounting and administrative controls, and evaluated compliance with state and federal rules and regulations. While we found the Department had adequate controls overall, we noted continuing concerns in the fiscal management of grant activity related to cash draws made for federal programs. We also noted some issues regarding the use and treatment of federal indirect cost reimbursements and the need for formalized contracting for vendor services in the Division of Disability Determination Services.

Implement a More Comprehensive Fiscal Management System for Federal Programs

The Department administered 83 different federal programs during Fiscal Year 1997. Federal expenditures for these programs totaled about \$569 million. Accounting for these programs is divided between the Program Accounting Section and the Cash Management Section. The Program Accounting Section primarily accounts for expenditures and earned revenues of all federal programs, while the Cash Management Section determines the amount and timing of the federal cash draws. Cash Management staff also execute all draws on federal grant awards.

From the State's point of view, timely request of federal funds is important because this minimizes the time that general funds are used for federal programs in cases

where federal reimbursement is appropriate. State Fiscal Rules require that agencies make draws of federal funds as soon as possible after the use of funds.

The transfer of federal funds from the federal government to states for reimbursement of federal program expenditures is also governed by the federal Cash Management Improvement Act (CMIA). The purpose of CMIA is to ensure that funds are transferred to the State as close as possible to the time the State makes the related expenditures. Under CMIA, if the federal government does not reimburse the State in a timely manner, the federal government could be charged interest, providing the State made its reimbursement request in a timely manner. Conversely, the State could be charged interest for requesting federal funds prior to making program expenditures. The Department had 14 programs that were under CMIA during Fiscal Year 1997. These programs accounted for about \$503 million, or 88 percent of the Department's total federal expenditures.

Department Continues to Work on Cash Management Issues

We identified problems with the Department's cash management process during the Fiscal Year 1995 and 1996 audits. During the Fiscal Year 1997 audit we found some improvements but continued to note problems in this area. Our concerns are related to the need for improved procedures for grant monitoring and the Department's methodology for identifying and executing drawdowns of federal funds to reimburse state general fund expenditures. We did not note problems with federal program expenditures reported on COFRS.

The Department staff indicated that they continued efforts to improve the cash management process during Fiscal Year 1997. Specifically, they expanded the use of a cash management database among the Cash Management and Program Accounting areas. This has allowed the Program Accountants to more easily analyze earned revenues and expected cash draws for federal programs and to resolve differences. Staff were also able to implement an improved system to ensure account coding was consistent between requests for cash draws and the subsequent cash receipts. This is important for accurately tracking the use of various federal grant awards. However, the new system did not prove effective for the draw requests based on disbursements to the counties, which receive the majority of federal funds expended by the Department.

Towards the end of our Fiscal Year 1997 audit the Department reported that it was making significant organizational and procedural changes in Fiscal Year 1998 that it believes will successfully address problems with fiscal oversight of federal programs and the cash management process. We commend the Department for these actions, and we will evaluate the effectiveness of these actions in our Fiscal Year 1998 audit.

Good management of state and federal funds is a critical function for the State from both a legal and business perspective. Because the Department receives a large portion of the total federal funds provided to the State, the Department plays a significant role in the State's cash management. For example, in Fiscal Year 1997 the Department received about 20 percent of the nearly \$2.8 billion in federal funds the State received.

Establish Increased Oversight and Coordination of Grant Activity

The Department needs to strengthen the overall fiscal management system for federal programs in the following areas.

The Department needs to ensure that sufficient systems and controls are in place to monitor the full range of grant activity. Currently Program Accounting staff perform a monthly reconciliation for expenditures, earned revenues, and *expected* cash draws for federal programs. The reconciliation does not include the *actual* cash requested or received for programs; Cash Management staff oversee these activities. Program Accounting staff include actual cash draws only in reconciliations performed at fiscal year-end. In other words, neither Program Accounting nor Cash Management staff routinely perform a reconciliation that integrates all grant activity including expenditures, earned revenue, expected and actual cash draws, accounts receivable, and available balances for federal awards. Given the large number of programs and dollars involved, we believe that an integrated reconciliation should be prepared monthly to help ensure that problems are identified and resolved in a timely manner throughout the fiscal year.

The Department needs to ensure that appropriate information is communicated among Program Accounting and Cash Management staff. We found that, in part because of system weaknesses, Cash Management staff made numerous manual overrides to and transfers within the automated grant accounting system on COFRS during Fiscal Year 1997. One of the major causes of the overrides was the Department's effort to develop a new system to facilitate draws for county expenditures. Due to problems with the new system, the Department erroneously overdrew five federal programs during the year. This resulted in credit balances in some of the Department's accounts receivable for federal programs. As a result, Cash Management staff transferred credit balances for these programs from the receivable account to a payable account. The transferred balances ranged in total from \$22 million to \$38.5 million during January through May 1997 for various CMIA grants.

Program Accounting staff were not notified of these transfers or adjustments on a timely basis, although the changes often affected cash draws. Since Program Accounting staff include expected cash draws in their reconciliation process, it is essential that such information be communicated to them promptly.

The Department needs to improve its methodology for identifying the amount and timing of cash draws and for executing cash draws in accordance with the timing requirements issued by the State Treasurer and required by State Fiscal Rules. For the sample of transactions we tested, we found that most of the time the Department was not in compliance with the cash draw instructions issued by the State Treasurer under CMIA for receiving federal reimbursement. The results of our testing and its implications are discussed below.

Draw Pattern Does Not Meet Requirements

To determine whether the Department's draw pattern was in accordance with the requirements issued by the State Treasurer, we tested 23 cash draws for payments of federal program costs totaling about \$27.7 million. The Department made 15 of these payments through the issuance of warrants, while the other 8 were made by electronic fund transfers (EFTs). We found the following:

Warrants:

- 10 out of 15 draws (67 percent) were made early; the draws were made an average of 1.8 business days early.
- 5 out of 15 draws (33 percent) were made on time.

Therefore, for the sample tested for warrants the Department was not in compliance with the State Treasurer's draw requirements in 67 percent of the cases. While this indicates the need for further efforts, this is an improvement over Fiscal Year 1996, when we found in the draws tested for warrants that the Department was out of compliance 78 percent of the time for the sample tested, and in most cases the draws were late.

EFTs:

We were unable to determine with certainty whether or not the Department was meeting the State Treasurer's draw requirements for EFTs, because the Department was unable to provide sufficient evidence to link sample EFTs tested to the specific cash receipts. Under CMIA, state agencies are required to maintain this information to ensure compliance with timing requirements. On the basis of the best information available to us, we found the following for the sample of EFTs tested:

- 3 out of 8 draws (38 percent) were made early.
- 4 out of 8 draws (50 percent) were made late; the draws were made an average of 6.5 business days late.
- 1 out of 8 draws (12 percent) was made on time.

Therefore, for the sample tested for EFTs the Department was not in compliance with the State Treasurer's draw requirements in 88 percent of the cases. In the case of the three draws that were early, one of the draw requests was made one day early, and in the other two cases, we were unable to determine how early the funds were drawn. This is because the Department had drawn federal funds in excess of its expenditures in a prior period.

Implications of Cash Draw Testing Results

Under the federal Cash Management Improvement Act, drawing federal funds early is a concern because this means the State is requesting federal funds prior to making the related disbursement. This is prohibited under CMIA and could result in federal interest charges to the State, depending on the State's overall pattern of drawing federal funds for these grants. From the federal point of view, late draw requests are not a particular concern.

From the State's point of view, however, late draw requests are a concern because it means that the State does not receive reimbursement as soon as it could for costs that are fronted for federal programs using general funds. This means the State loses the opportunity to earn additional interest on those funds. We calculated the opportunity cost, or the potential interest lost to the State due to the Department's late draws for EFT payments to the counties. These payments to the counties constitute roughly 75 percent of the \$569 million in federal funds expended by the Department. In our testing of EFTs, half of the draws were made late, on an average of 6.5 business days. Although our sample was not statistically based, if the Department regularly drew federal funds 6.5 business days late for 50 percent of its EFT transfers to counties, we estimated that this represents a loss of roughly \$190,000 in interest to the State during Fiscal Year 1997.

Good Fiscal Management Can Decrease Certain Risks and Aid the State's Cash Management

A more centralized fiscal management process will help the Department to lessen certain risks to the State. Specifically, a more integrated monthly reconciliation process can decrease the risk of loss or misuse of funds because it will enable the Department to recognize and correct grant-related problems on a more regular basis. For example, such a process could help with a more timely identification of posting errors among grant awards. These errors need to be resolved in a prompt manner, since federal grant awards must be used within specific time frames.

In terms of cash management, good business practices require that an entity use its cash efficiently. For the State, one way to accomplish this is to ensure that cash draws for federal reimbursement are made as soon as appropriate after general funds are used for federal program expenditures.

Recommendation No. 6:

The Department of Human Services should develop and implement a more comprehensive fiscal management system for federal programs. This should include, but not be limited to:

- a. Designating a central point of responsibility and accountability for the activities performed by the Program Accounting Section and the Cash Management Section that oversees and coordinates all aspects of fiscal management of federal programs including expenditures, earned revenues, cash draws, cash receipts, related account balances, and federal awards.
- b. Placing in operation an improved methodology for the cash management process that identifies the amount and timing of cash draws and tracks information linking specific disbursements to cash draws and cash receipts.
- c. Implementing an integrated monthly reconciliation process that includes all program-related financial activity such as expenditures, earned revenues, expected and actual cash draws, and cash receipts.
- d. Establishing better controls over fiscal management to ensure that the Department meets state and federal laws and regulations.

Department of Human Services Response:

- a. Agree. Starting in January 1997, the Department began working toward a central point of responsibility for cash management activities. To date, the items the Department has done to meet this goal are:
 - 1. Conversion of the duties of an existing position enabled us to transfer the monitoring of cash management to the Program Accounting Section.
 - 2. The position designated for cash management was filled in May of 1997.
 - 3. The training of the person hired in May of 1997 to assume the duties of monitoring cash management was completed in December of 1997.
 - 4. Establish a database for queries by program accountants for the purpose of establishing information to reconcile cash management draws.
 - 5. Upgrade of the accounting computers for the purpose of establishing the capacity for program accountants to make queries into the database.

The foregoing has resulted in a change in the section within the accounting division that is assigned the responsibility for cash management.

- b. Agree. The response to “1.a.” puts into place a cash management process with the purpose of identifying an amount and timing for cash draws. The new process lists the specific disbursements which are summed daily to an aggregate amount and serves as a basis for the cash draw.
 - c. Agree. We have in place a monthly reconciliation process for federal program-related expenditures and earned revenues. We are developing a reconciliation process for cash draws.
 - d. Agree. We believe the above changes will establish better controls over cash management.
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Purchase of Services Needs Improvement Within Disability Determination Services

The Division of Disability Determination Services (DDS) within the Department assists the U.S. Social Security Administration (SSA) in determining if individuals are eligible for federal disability insurance. In order to make these determinations, the Division pays vendors (physicians) to perform examinations of disability insurance claimants. Examinations are needed when the medical evidence provided by the claimant's physician is inadequate. Examinations are 100 percent federally funded under the Social Security - Disability Insurance program (CFDA #96.001). The Department received nearly \$14 million under this program in Fiscal Year 1997.

The Division's current method for acquiring personal services for claimants' examinations is to use an Authorization for Diagnostic Services form. Staff consider this form to be a one-time contract between the State and the vendor for each claimant. Although this form does indicate the claimant's name, type of examination to be performed, and the price to be paid for the service, the form does not meet requirements for state-approved contracts.

The Division has established a fee schedule that it follows when paying physicians for medical procedures related to consultative exams. This schedule outlines different rates to be paid for each type of procedure depending on time involved, complexity of the procedure, and geographic area.

In Fiscal Year 1997 the Division had 351 vendors listed on its computer database. The database provides a vendor list for each exam based on historical performance data, type of exam required, proximity to the patient, and appointment availability. Disability examiners then employ personal judgment in selecting a vendor based on their prior knowledge of or familiarity with the vendor.

Our audit identified two main concerns with the Division's procedures for purchasing personal services. First, the Division does not use a competitive bidding process and state-approved contracts when obtaining services from vendors receiving significant amounts of state business. Second, the Division does not regularly review or evaluate its fees.

Ten Vendors Receiving Over \$25,000 Each Did Not Have Contracts

We found that the Division is not using state-approved contracts or a competitive bidding process for purchasing services from vendors. State Fiscal Rules and federal procurement procedures require an agency to negotiate and process state contracts when acquiring personal services over \$25,000, and state statutes require state contracts to be awarded through a competitive bidding process, except for specific circumstances. During Fiscal Year 1997 the Division paid over \$2.2 million to 351 consultative exam vendors. Of these 351 vendors, 10 were paid over \$25,000. The Division had not established state-approved contracts with any of these ten vendors. DDS paid over \$1.7 million, or 76 percent of its total expenditures for consultative examinations, to these ten vendors.

Among these ten vendors, we noted one physician who received about \$111,000 in Fiscal Year 1997 for consultative exams. In another case, a medical conglomerate employing 25 doctors received over \$1 million, or 45 percent of the total amount expended by the Division for exams. It might be expected that average fees paid to the conglomerate would be lower because of greater volume. However, the average cost per medical procedure paid to the conglomerate was about \$6 greater, or approximately 6 percent more, than the average cost per procedure paid to the other nine vendors receiving \$25,000 or more in Fiscal Year 1997.

The Division Is Not Adequately Monitoring Its Fees

Although the Division has a fee schedule, the schedule was established nine years ago and may not appropriately reflect current rates. Also, staff reported that they sometimes make informal case-by-case adjustments to the fees based on limited availability of physicians in some geographic areas and the specialization that a procedure may require. Staff also reported that individual negotiations with physicians sometimes result in two different physicians in the same area receiving different fees for the same procedure.

In addition, we noted that federal regulations provide that fees paid for medical procedures should not exceed the highest rates paid by federal or other state agencies for the same or similar types of service. However, Division staff indicated that they do not monitor for this requirement when higher fees are paid than those set out in the fee schedule.

Division Should Review and Improve Procedures for Purchasing Personal Services

Under its current process, the Division is not adequately protecting the State's interest. First, the Authorization for Diagnostic Services form lacks essential elements found in state-approved contracts. For example, the form does not contain an indemnity clause which sets the vendor out as an independent contractor. This clause is important because the State has a third-party liability for the acts of its employees, whereas independent contractors are liable for their own actions. Second, the Division may not be obtaining services in the most cost-efficient manner because it is not using competitive bidding to procure services and monitoring its fee setting and related procedures. Finally, the State is at risk for lawsuits from vendors because the Division is not purchasing services in accordance with state statutes and, therefore, it is not ensuring fair and equitable treatment to all vendors. As mentioned above, one vendor received over 45 percent of the exam expenditures and was paid an average of \$6 more per medical procedure for Fiscal Year 1997. This may create a perception that the Division is not providing other vendors with a fair opportunity to obtain state business or paying vendors in an equitable manner.

Division staff report that they have not used state-approved contracts, since they do not know in advance which vendors they will use. However, we found that the Division has sufficient historical data to anticipate which vendors are likely to receive \$25,000 or more.

By using state-approved contracts, competitive bidding, and monitoring fees, the Division will be able to obtain services in the most cost-efficient manner while complying with state and federal requirements. In addition, the Division will gain assurance that vendors have a fair opportunity to obtain state business.

Recommendation No. 7:

The Department of Human Services Division of Disability Determination Services should review its procedures for purchasing personal services. This review should include:

- a. Competitively bidding in areas where there are available providers to establish a qualified contractors list.
- b. Reviewing the current fee schedule for geographic areas where bids are not solicited, and standardizing procedures for rate adjustments.

- c. Ensuring compliance with federal and state regulations.

Department of Human Services Response:

- a. Agree. The Department will competitively bid in areas where there are available providers.
- b. Agree. The Department will review the current fee schedule and standardize procedures for rate adjustments.
- c. Agree. The Department will seek approval of any new procedures where applicable, from federal authorities and from the State Controller.

State and Veterans Nursing Homes

The Department of Human Services (DHS) is statutorily responsible for the operations of the State's five nursing homes. The homes are located in Trinidad, Florence, Homelake, Rifle, and Walsenburg. All five homes are Medicaid certified and are visited regularly and licensed by the Department of Public Health and Environment. All of the homes except Trinidad are certified by the U.S. Department of Veterans Affairs (VA) to receive federal funds in support of the care of veterans. These four facilities (Florence, Homelake, Rifle, and Walsenburg) are subject to VA regulations and are surveyed annually by VA.

The Department directly supervises and is responsible for the operations of the Trinidad, Florence, Homelake, and Rifle homes. For the Walsenburg facility, the Department has contracted with the Huerfano County Hospital District (District) to operate the home. Under the contract the District has assumed responsibility for financing operating deficits of the home and has a claim on residual assets, if any, after contractual obligations are met.

The following comment and recommendation is from our September 1997 compliance audit of Department of Human Services State and Veterans Nursing Homes.

Report Information on Colorado State Veterans Nursing Home at Walsenburg

The Department of Human Services is required under statutes to submit to the General Assembly an annual report detailing the financial status of each of the State's five nursing homes. However, the Department's report to the General Assembly does not provide accurate financial information on the Colorado State Veterans Nursing Home at Walsenburg. The Department's reporting on the Walsenburg home is inaccurate because the Department uses the State's accounting system, COFRS, as the basis for its report. However, the Walsenburg home's operations are not included on COFRS; only limited information largely reflecting the Huerfano County Hospital District's reimbursement to the State for certain personnel and related services appears on COFRS. As a result of this deficiency on COFRS, the Walsenburg home's operations are also not reported in the State's annual financial statements.

We believe that reporting the Walsenburg home's complete financial activity on COFRS and on the State's financial statements is the correct treatment under accounting standards because the Walsenburg home is a state entity created under state law. Existing statutes make no provision for the home to be recognized as a legally separate entity from the State. The State and the District have mutually agreed that the State owns the home, including the building and the land on which it is located. The federal government requires that the home be state-owned as a condition of receiving federal funds and considers the State to have ownership of the home. In other words, the treatment of the Walsenburg home for reporting purposes should be the same as the other state and veterans nursing homes.

Including the home's activity on COFRS would also address another problem. To date there has not been an audit done on the Walsenburg home in accordance with the federal Single Audit Act. The requirement for this type of audit is stated as part of the postassistance requirements for the federal Veterans State Nursing Home Care Program (CFDA #64.015) under federal regulations for VA-certified facilities, in cases where federal financial assistance exceeds a certain dollar threshold. Since the Walsenburg home's receipts of federal VA funds exceeded the specified threshold for 1995 and 1996, the home should have had this type of audit for those periods. The District's auditors did not perform these procedures during their audits for 1995 or 1996, because they were unaware of these requirements for this particular program. Under federal regulations, noncompliance with requirements can result in loss of funding or other sanctions. If the home were included on the State's financial statements, its activity would become part of the population of transactions covered by the Statewide Single Audit performed by the State Auditor's Office.

Recommendation No. 8:

The Department of Human Services should improve its financial reporting on state and veterans nursing homes by:

- a. Recording on COFRS the financial activity from operations of the Colorado State Veterans Nursing Home at Walsenburg.
- b. Including a full accounting of the Colorado State Veterans Nursing Home at Walsenburg's operations in reports to the General Assembly.
- c. Ensuring that any future contractual arrangements for state and veterans nursing homes provide for inclusion of the home's complete financial information on the State's accounting system and the State's annual financial statements.

Department of Human Services Response:

- a. Disagree. The Colorado State Veterans Nursing Home at Walsenburg's contract with the Huerfano County Hospital District specifies that all revenues and expenses of the Colorado State Veterans Nursing Home at Walsenburg are the responsibility of the contractor and not the State. Given this, the Department believes it would be inappropriate to include the financial operations of this nursing home in the State's financial system.
 - b. Agree. The Department of Human Services will include a full accounting of the Colorado State Veterans Nursing Home at Walsenburg's operations in reports to the General Assembly.
 - c. Disagree. This response is contingent upon legislative direction that the Department plans to seek concerning the current nursing home statutes. These efforts will clarify the Department's level of responsibility and oversight role for the Walsenburg home. The Department will also initiate discussions with the Huerfano County Hospital District to amend the current operating agreement. Items to be reviewed will include ensuring that the District is responsible for fulfilling the "single audit" requirements.
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The Division of Vocational Rehabilitation

The Division of Vocational Rehabilitation is organizationally located in the Department of Human Services in two of its major offices: the Office of Health and Rehabilitation and the Office of Direct Services. The Division of Vocational Rehabilitation's largest program is its Rehabilitation Services program which assists eligible persons with disabilities in attaining employment. In Fiscal Year 1996 the Rehabilitation Services Program was allocated about \$21 million in federal funds and \$5.5 million in general funds and cash funds exempt for a total allocation of \$26.5 million. The Rehabilitation Services program was allocated 227.5 FTE in Fiscal Year 1996 and is the largest of the Division's programs.

The following comments and recommendations are from our August 1997 performance audit of the Division of Vocational Rehabilitation.

Ensure Compliance with State and Federal Procurement Rules

In Fiscal Year 1996 the Division of Vocational Rehabilitation spent approximately \$13 million on services provided to consumers. These services are provided under the "Rehabilitation Services -- Vocational Rehabilitation Grants to States" (CFDA #84.126). Services provided range from the provision of a bus pass to complex mental health counseling, college tuition, and even surgery. In Fiscal Year 1996 the Division used nearly 5,000 different vendors, or service providers, to serve almost 20,000 clients. The majority of the Division's rehabilitation services are purchased through the Case Service Authorization system. This system allows counselors to purchase many of the services as they are needed for clients without needing several different levels of approval, as is required with State contracts. In this system, counselors use forms that are similar to state purchase orders to approve services for individual clients.

Methods Used to Purchase Services Could Be Improved

Because the Division uses a decentralized system for purchasing services, the Division does not take advantage of the benefits of competitively bidding its services. Benefits of the competitive bidding process include (1) encouraging competition among various providers, (2) allows the Division to maximize the purchasing value of public

funds, and (3) allows the Division to ensure the fair and equitable treatment of all service providers.

The State Procurement Rules state that “agencies may procure services up to a limit of \$25,000 without the benefit of competition.” We found that the Division is not using the bidding process to purchase these services. For example, the Division spent \$381,000 on psychological evaluations in Fiscal Year 1996. Of this amount, one vendor was paid almost \$140,000, or more than 36 percent of the Division’s total expenditures on this service. In addition, this vendor did not provide these services under any type of contract with the Division of Vocational Rehabilitation. Three other vendors were also paid more than \$25,000 each for performing psychological evaluations in Fiscal Year 1996 without having to submit a bid or comply with the requirements of a State contract. This is an inappropriate business practice that may put the Division and the State at risk of litigation from vendors who believe they may have been excluded from participating in State contract work.

In addition to the State Procurement Code, federal regulations require that when purchasing services with federal grant monies, “a state will follow the same policies and procedures it uses for procurement from its non-federal funds.” Therefore, by not complying with the State Procurement Code, the Division is also not in compliance with the federal requirements. If not corrected, this practice could potentially result in the loss of federal funding. In addition, the federal “Common Rule” sets forth the documentation requirements for the procurement process. The “Common Rule” states that, “grantees and subgrantees will maintain records sufficient to detail the significant history of a procurement. These records will include, but are not limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.”

We feel that the Division could competitively bid some of the Division’s services and contract with multiple providers to provide those services at specified costs. This will still allow for each consumer to choose from among several service providers and therefore, does not limit consumer choice. In addition, this will allow the Division to take advantage of lower prices and more efficient purchasing of services through the competitive bidding process.

Recommendation No. 9:

The Division of Vocational Rehabilitation should:

- a) Examine the types of services it purchases and develop a process for competitively bidding those services that it is required to under the provisions of the State Procurement Code, State Fiscal Rules, and the Federal Common Rule.
- b) Work with the Division of Purchasing to ensure that its new procedures comply in all respects with the purchasing requirements and that they are using the most efficient methods possible to procure services.

Division of Vocational Rehabilitation Response:

Agree. The Division agrees that it needs a clearer competitive procurement process which demonstrates equal access to State business for all vendors. The Division has been working with the Division of Procurement to improve its methods for purchasing client services. The Division will have its revised procedures in place by October 1, 1997, or as soon thereafter as approved by the Division of Purchasing.

Contract Management Needs Improvement

Contract monitoring has two objectives: (1) to ensure legal obligations are fulfilled by the contractors and (2) to ensure that acceptable levels of service are provided. In Fiscal Year 1996 the Division had contracts with eight vendors, and eight school districts who participated in the School to Work Alliance Program (SWAP). In addition, the Division had 11 inter-agency agreements with school districts to participate in the SWAP program, and also one intra-agency agreement with the Division of Developmental Disabilities Services, and one with Mental Health Services (which covers mental health centers throughout the State).

The Division uses two different methods to monitor its service provider contracts. Three of its contracts with outside vendors and its intra-agency agreements with the Division of Mental Health and Developmental Disabilities Services are monitored centrally by Division staff. For those contracts that the Division monitors centrally,

we found evidence of contract monitoring for both intra-agency agreements, but found evidence of contract monitoring for only two of the three contracts with outside vendors.

The remaining 13 contracts and 11 inter-agency agreements are supposed to be monitored by field office counselors. In fact, in a memo explaining the Division's contract monitoring procedures for those contracts that the Division does not monitor centrally, one staff person said, "there is no monitoring or administrative oversight conducted by the State Office. The State Office does not keep a list of who has been served through each contract nor do they maintain billing information."

According to the federal "Common Rule," "grantees and subgrantees will maintain a contract administration system which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts."

Without adequate contract monitoring procedures, the following may result:

- The Division cannot ensure that all contract requirements were met by the service provider. For example, one contracted service provider was to provide marketing and employer development services. At the time of this audit, the Division had not yet checked to ensure that the contractor provided the required number of activities as stated in the contract. Division staff responsible for monitoring this contract did not check to determine whether this contractor complied with all contract requirements until March of 1997, seven months after the end of the contract period (September 1995 through August 1996).
- The Division cannot be sure that it did not pay more than the contract amount to the service provider. For example, in Fiscal Year 1996 the Division contracted with a service provider to provide \$108,000 in supported employment services. In addition to the \$108,000 in contract services, counselors authorized an additional \$222,000 in services for which no contract was used. Of this amount, nearly \$44,000 was for services which can sometimes be categorized as supported employment services. However, it is unclear from the Division's vendor expenditure report whether the \$44,000 in services was for additional supported employment services that should have been added to the original contract.
- The Division cannot determine whether the service provider is providing the quality and quantity of goods called for in the service contract. The State Contract Procedures Management manual states that "a signed contract does not relieve the State of the ultimate responsibility for the quantity and quality

of the goods and services provided. For this reason, an individual, or individuals, should be designated as contract manager(s).”

According to administrative staff, counselors will only authorize services to be provided by service providers who provide high quality services. While counselors agree that they do monitor the quality of services received by their clients through client feedback and client progress reports, they do not believe that it is their responsibility to ensure that certain service providers are complying with the terms and conditions of their contracts, or that the contractor is paid only the amount of its contract. In fact, few of the counselors are familiar with the contracts the Division may use to purchase services from service providers.

Recommendation No. 10:

The Division should:

- (a) Develop a contract administration system, as required by the Federal Common Rule, which includes clear policies and procedures for contract monitoring, including the definition of staff responsible and clearly defined objectives and monitoring activities.
- (b) Ensure that counselors’ practices comply with these policies and procedures in an ongoing way.
- (c) Monitor closely counselor performance in this area for at least the next six months.

Division of Vocational Rehabilitation Response:

Agree. The Division agrees that its contract management practices need review and adjustment on an ongoing basis. The Division intends to implement the following mid-course improvements to its contracts management by October 1, 1997: 1) clarify through policy counselors’ and supervisors’ roles in monitoring services and contracts; 2) train counselors and supervisors on their contract monitoring responsibilities; and 3) incorporate a centralized administrative contract management oversight function to assure counselor monitoring and accountability.

Department of Local Affairs

Introduction

The Department of Local Affairs is responsible for strengthening local government by encouraging local initiative and coordinating information and assistance to local governments. To accomplish its mission, the Department is involved in a variety of community development activities involving training, technical and financial assistance, and advocacy. The Department has eight divisions to carry out these services:

- Executive Director's Office
- Community Partnership Office
- Local Government
- Housing
- Field Services
- Property Taxation
- Economic Development
- Board of Assessment Appeals

The Community Partnership Office

The Community Partnership Office administers a state-funded grant program which provides funding for community-based youth crime prevention and intervention programs. The Youth Crime Prevention and Intervention (YCPI) Program was created in 1995 and received general funding of \$8 million in Fiscal Year 1998. The following comments and recommendation are from the Fiscal Year 1998 Youth Crime Prevention and Intervention Program performance audit.

The following comment and recommendation is from our August 1997 performance audit of the Youth Crime Prevention and Intervention Program at the Department of Local Affairs.

The YCPI Program Has No State Funding Available for Administrative Costs

Running the YCPI Program involves considerable effort on the part of the Department. Key activities conducted by Department staff include developing processes to allocate funding to nearly 200 grantees each year and then monitoring

the effectiveness of each program that receives funding. Since its creation in 1995, the Department has never received any state funding to administer the YCPI Program. All funds appropriated to the YCPI Program are intended to be allocated to communities in the form of grants or, more recently, set aside specifically for evaluation activities. As a result, Department staff charge the administrative expenses associated with YCPI (mostly personnel services) to federal programs they administer. These programs include the Americorps Community Service Program, the Safe and Drug-Free Schools and Communities Program, and the Community Service Block Grant Program.

On average about 18 individuals within the Department have worked at least part-time on the YCPI Program each year. Currently about 11 individuals spend some time working on YCPI-related functions. Given current staffing patterns, we estimate that it would cost at least \$266,000 each year (about 5.5 FTE, salary and benefits) to administer the YCPI Program. These costs are now absorbed as shown in the following table:

Youth Crime Prevention and Intervention Program Current Allocation of Personnel Services Costs	
Program	FTE Allocated to Program
Americorps Community Service Program	.35
Safe and Drug-Free Schools and Communities Program	2.66
Community Service Block Grant	1.91
Other (Governor's Office, Colorado State University, General Fund)	.58
TOTAL	5.50
Source: State Auditor's Office analysis.	

Operating costs for the YCPI Program are absorbed into the Community Partnership Office's general budget. Department staff estimate annual operating and travel costs for the YCPI Program to be approximately \$50,000.

Federal Guidelines Require Personnel Activity Reporting Systems To Reflect Actual Activity

The Office of Management and Budget's Circular A-87 states that, for the purpose of allocating costs to federal awards, "personnel activity reports...must reflect an

after-the-fact distribution of the actual activity of each employee.” The current method for tracking and reporting staff activity for the three federal grants administered by the Department does not reflect the actual activity of each employee. This is because the Community Partnership Office’s time sheets do not allow staff to charge activity to the YCPI Program, even though most of the staff perform work related to it. Thus, time that is spent on the YCPI Program is charged to one or more of the federal grants. We believe this practice is questionable because it results in an inaccurate distribution of personal services costs to these federal grants.

Department staff provided several explanations for the current cost allocation system. Staff reported that because the programs they fund through the YCPI Program are in the “same context” of the federal grant programs and because of the “open nature” of the federal programs, allocating YCPI costs to the grants is acceptable. Further, the Community Service Block Grant allows states to use up to 5 percent of their funding for “discretionary projects” and another 5 percent for administrative expenses.

We found it difficult to support the Department’s position that these programs operate in the same context. The three federal grant programs and the YCPI Program are similar in that they provide funding for communities to address various social problems. However, the programs do have somewhat different missions and grantees and, consequently, different monitoring and oversight requirements. Further, when we compared the grantee lists for the programs, we found that only 6.9 percent of the Fiscal Year 1997 YCPI grantees received funding from Americorps or Safe and Drug-Free Schools and Communities. We could not compare YCPI grantees with Community Service Block Grant recipients, because all Colorado counties receive these funds on a formula basis. Some YCPI grants are, however, allocated to county governments.

The Department Should Seek Other Funding Sources or Clarify its Authority to Use Federal Funds for Administrative Costs

Since continuing to use federal funds to administer this state program is questionable, the Department should pursue other sources of funds to pay the costs of administering the YCPI Program. One option is seeking authority to use a portion of the YCPI appropriation for administration. In the absence of state funding, the Department should determine whether it can secure appropriate federal funding to run this program or it should clarify its authority to use existing federal funding sources for this purpose.

Recommendation No. 11:

The Department of Local Affairs' Community Partnership Office should pursue appropriate funding sources for the administrative costs associated with the YCPI Program. This should include obtaining authority to use a portion of the YCPI appropriation or other sources of state funding sources for administrative costs and/or determining whether ongoing federal funding can be used for this purpose.

Department of Local Affairs Response:

Agree. Although the Department is confident that its funding partners have been advised of and are aware of its use of their funds to assist with the implementation of the YCPI Program, the Department will work with the appropriate funding agencies to address the concerns of the State Auditor's Office. The Department will seek written confirmation from the various agencies that they are aware of and accept the use of their funds for the purpose of supporting the YCPI Program through administrative, quality assurance, and technical assistance activities. Should any of the funding sources express concern over such use, the Department will adjust funding accordingly and will advise the appropriate legislative and executive budget agencies.

December 1997 Update:

Subsequent to the audit the Department reported the use of Community Services Block Grant funds for administrative costs associated with the YCPI Program to the Joint Budget Committee in a public hearing. A summary of these proceedings will be forwarded to the appropriate authorities at the U.S. Department of Health and Human Services for their review and approval. The use of staff paid through the Americorps Community Service Program to provide YCPI-related services has been discontinued. The Department is in the process of informing the appropriate federal agencies regarding the use of Safe and Drug Free Schools and Communities funds for costs associated with the YCPI Program.

Department of Natural Resources

Introduction

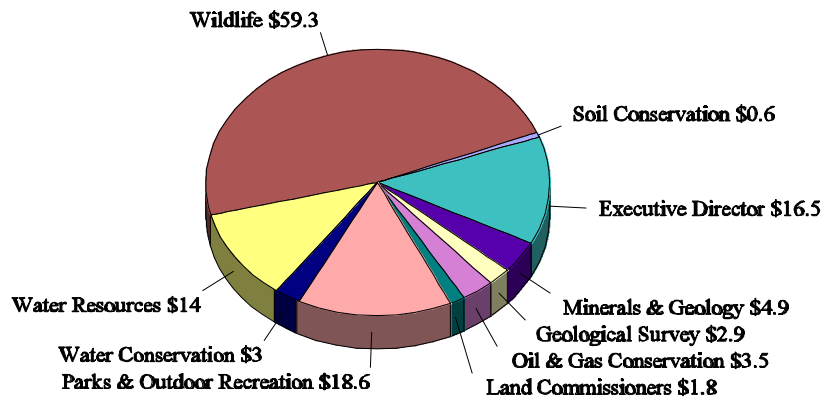
The Department of Natural Resources is responsible for encouraging the development of the State's natural resources. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department operates under the authority of Section 24-1-124, C.R.S., and is composed of an Executive Director's Office and the following nine divisions:

- Wildlife
- Water Resources
- State Board of Land Commissioners
- Soil Conservation Board
- Parks and Outdoor Recreation
- Oil and Gas Conservation Commission
- Minerals and Geology
- Colorado Water Conservation Board
- Colorado Geological Survey

The Department's Fiscal Year 1997 operating budget was about \$125 million with 1,422.4 FTE. The majority of the Department's funding comes from various cash funds, including hunting, fishing, and other licenses, royalties and rents, interest, and other sources. The following graph shows the breakdown of funds appropriated for the Fiscal Year 1997 operating budget by division, board, and commission.

Budget by Division/Board/Commission

(In Millions)



Source: State of Colorado Joint Budget Committee Fiscal Year 1997-98 Appropriations Report.

Improve Timeliness of Filing of Federal Financial Reports

The Department administers approximately 200 federal grants each year. Expenditures for these grants totaled more than \$15 million during the fiscal year ended June 30, 1997. Federal agencies require the submission of financial status reports quarterly, annually, or at other specified time intervals depending on the grant. Usually these reports are due 30 or 90 days after the end of the reporting period, as stipulated in the terms of the grant.

During our test of federal financial reports, we found that financial status reports for 5 of the 25 grants tested were filed after the due date specified in the grant agreement. Three of the past due reports were late by 22 days to 4 months. The other two were late in excess of one and three years, respectively. We noted a similar number of late submissions in the prior year. Lack of compliance with grant requirements could result in the delay or loss of future federal funds. Receipt of federal reimbursements

could also be delayed until the reports are filed, reducing the amount of state funds available for other projects or investment.

In response to this problem, the Department developed and is implementing a centralized report tracking database system for federal grants. This system generates a listing of reports due during a particular month to aid in the preparation and submission of financial reports in a timely manner. The system is operational and the new grant accountant has been reviewing all information entered onto the system for completeness and accuracy.

Recommendation No. 12:

The Department of Natural Resources should complete the review and correction of information on the report tracking system by December 31, 1998, to ensure that schedules generated by the system contain correct due dates.

Department of Natural Resources Response:

Agree. The new grant database continues to be developed and implemented during Fiscal Year 1998. This database provides for more accurate and timely monitoring of grant reporting and billing activities. However, several older grants which were awarded in prior years must still be individually researched in order to verify the exact status of the grant and make necessary corrections. As these older grants expire and are closed out, the time required to research problem areas will substantially decrease. All information on new grant awards is verified as it is entered in the database.

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Department of Public Health and Environment

Introduction

The Department of Public Health and Environment is authorized by Section 24-1-119(1), C.R.S. The Department is responsible for monitoring environmental quality, assuring the quality of health services, and maintaining health data for the State. The mission statement states that the Department is “dedicated to protecting and improving the health and environment of the people of Colorado.” The 11 major divisions are as follows:

- Health Facilities
- Emergency Medical Services and Prevention
- Disease Control and Environmental Epidemiology
- Family and Community Health Services
- Health Statistics and Vital Records
- Air Pollution Control
- Water Quality Control
- Hazardous Materials and Waste Management
- Consumer Protection
- Laboratory and Radiation Services
- Administrative Services

For Fiscal Year 1997 the Department had an operating budget totaling \$203,425,246. This budget supports 1,069.7 full-time equivalents (FTE).

The following comments and recommendations were prepared by the public accounting firm of Johnson, Holscher & Company, P.C., who performed audit work at the Department of Public Health and Environment.

Continue Efforts to Implement Indirect Cost Methodology

In Fiscal Year 1997 the Department received more than \$141 million in federal grants. The federal government reimburses the Department for those costs that are directly

related to the purposes of the grants, such as the compensation of employees who specifically performed work in the grants. In addition, the federal government allows the Department to recover a portion of the costs that indirectly benefit the grants such as the salaries of administrative personnel and office supplies. The Department has determined that many of the divisions' administrative costs indirectly benefit the federal grants. A new method for allocating these administrative costs has been implemented.

Prior to 1996 various methods were used to allocate divisions' administrative costs to federal grants. Beginning in 1996 a new methodology, a statistical distribution system, was used by three divisions within the Department. This system accumulates the administrative costs and proportionally spreads them to federal grants on the basis of the direct employee time charged to each grant. Although this methodology will not significantly change the total costs recovered, it is a more accurate and organized method to capture and allocate the costs. The use of this methodology by all divisions should provide consistency within the Department.

Although federal regulations allow the use of a statistical distribution system, the Department is required to obtain approval from the oversight federal agency, the U.S. Department of Health and Human Services. This approval has not yet been obtained. Without the proper approval, all costs charged to federal grants using the new method could be disallowed, requiring the Department to refund the costs.

Recommendation No. 13:

The Department of Public Health and Environment should continue to seek approval from the oversight federal agency for the statistical distribution system. In addition, the system should be implemented on a departmentwide basis.

Department of Public Health and Environment Response:

Agree. The Department has requested approval from the U.S. Department of Health and Human Services, our cognizant agency, for the statistical distribution system. Although Health and Human Services has not responded, we will continue to seek approval for the system.

In addition, the Department is currently evaluating the applicability of the statistical distribution for each division and section of the Department. We plan to implement the system in all areas where we believe it is appropriate.

Determine That Costs Are Funded From the Proper Revenue Source

The Emergency Management Program within the Department of Public Health and Environment is responsible for statewide emergency response activities. The Unit's total Fiscal Year 1997 budget of \$506,741 was funded entirely from two federal grants. The Rocky Flats Agreement In Principle (AIP) was the largest of these grants. The Rocky Flats AIP provides funding for the "...direction and support for state activities that enhance coordination and capability to respond to possible incidents involving the release of hazardous or radioactive materials with off-site impact from the Rocky Flats Site."

The Rocky Flats AIP grant does not allow charges for general statewide response activities. However, we could not determine if this grant was charged for this type of activity. Prior to Fiscal Year 1998 the Unit's employees did not track their time spent on the various functions they performed.

In Fiscal Year 1998, of the Unit's total budget of \$506,707, a general fund appropriation of \$71,000 was provided. The employees have been directed to track their time spent on each function.

If the Rocky Flats AIP grant is being charged with unallowable costs, the Department may be at risk of having to refund those costs.

Recommendation No. 14:

The Department of Public Health and Environment should charge costs to the Rocky Flats AIP grant that are identified specifically with the performance of that grant. Other costs should be funded from the appropriate sources. To determine the adequacy of current funding sources, the Unit's employees should use accurate time reporting by function.

Department of Public Health and Environment Response:

Agree. Beginning in Fiscal Year 1998 Emergency Management Program employees began tracking their time related to statewide emergency response activities separately from their time related to federal grants. These general

statewide emergency response activities will be monitored throughout the year, and if it appears that the general fund appropriation is not adequate to cover costs, additional general funding will be requested.

Department of Transportation

Introduction

The Colorado Department of Transportation is responsible for programs that impact all modes of transportation. Its operations are governed by the State Transportation Commission.

About one half of the Department's expenditures are related to construction funded by the Federal Highway Administration (FHWA) and state capital construction funds. Most of its other expenditures are funded by the Department's portion of the State Highway Users Tax Fund (i.e., the State Highway Fund) and various aviation-related taxes. The Department also receives monies from other federal agencies that it passes through to local governments and other entities for highway safety and transportation improvement programs.

The FHWA funds are used for research, planning, and construction of highways. The State Highway Fund pays for highway maintenance and operations and about 20 percent of any highway construction not covered by FHWA funds.

The following comments were prepared by the public accounting firm of Cottrell & Associates, P.C., who performed audit work for us at the Department of Transportation.

Place Greater Priority on Subrecipient Monitoring

Federal regulations require that primary recipients of federal funding who provide grant assistance to subrecipients monitor those subrecipients. The purpose of the monitoring is to determine whether the funds passed through to the subrecipients are being used in accordance with applicable laws and regulations.

The Department of Transportation has established procedures to document whether subrecipients are in compliance with federal laws and regulations. The procedures include reviewing audit reports submitted by the subrecipients to determine if there were any questioned costs or significant findings, and following up to ensure corrective actions are implemented. For most of the programs administered by the Department, the

monitoring procedures are being performed. However, we noted that the Transportation Development Section which is responsible for three different programs with subrecipient grants totaling approximately \$1,800,000 for calendar year 1996 and approximately \$1,700,000 for calendar year 1995 did not perform a review of the audit reports received from subrecipients during Fiscal Years 1997 or 1996 in a timely manner. As a result, the monitoring requirement of the federal program is not being carried out, the grants to subrecipients may not be spent on approved programs, and the State could lose federal funding.

Recommendation No. 15:

The Transportation Development Section of the Department of Transportation should place a greater priority on reviewing subrecipients' audit reports in a timely manner.

Department of Transportation Response:

Agree. Procedures for subrecipient monitoring will be established.

Section III

Federal Award Findings and Questioned Costs

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Department of Education

Introduction

Article IX of the Colorado Constitution created the State Board of Education and provides for the establishment and maintenance of a thorough and uniform system of free public schools. The duties of the State Board in Section 22-2-106, C.R.S., include exercising general supervision over public schools of the State for children in kindergarten through the twelfth grade.

The State Board of Education, made up of seven members, oversees the Department of Education. The Department of Education carries out the policies of the State Board by assisting local school districts, Boards of Cooperative Education, and other local educational agencies in various ways such as:

- Developing policies.
- Supervising accreditation and accountability.
- Providing consulting services.
- Overseeing teacher certification.
- Assisting special education programming.

The Department of Education is directed by the Commissioner of Education, Deputy Commissioner of Education, and Chief of Staff. Each Division is under the authority of an assistant commissioner and comprises various federal and state programs as follows:

Division

Educational Services
 Management, Budget, & Planning
 Professional Services
 Special Services
 State Library & Adult Education Office

Federal & State Programs

Nutrition and Transportation
 Public School Finance and Title VI
 Educator Licensing
 Title 1
 Adult Basic Education/GED and
 Library Service Systems

The following comments and recommendation were prepared by the public accounting firm of KPMG Peat Marwick, LLP, who performed audit work at the Department of Education.

During our audit we found the Department, in general, has satisfactory controls over the administration of federal programs and financial processes in accordance with the requirements of the Single Audit Act Amendment of 1996 and the Office of Management and Budget Circular A-133. We identified one area where controls could be improved - strengthening the subrecipient monitoring procedures in one of the federal programs administered by the Department.

Follow Established Procedures to Monitor Timely Submission of On-Site Review Reports

The largest federal program for school nutrition at the Department of Education is the National School Lunch program (CFDA #10.555). During Fiscal Year 1997 the Department had expenditures of approximately \$45 million in federal funds for this program. The Nutrition Unit at the Department is charged with administering this program.

Our review indicated that the Department has established monitoring procedures for the 173 local educational agencies (LEAs) that administer the National School Lunch program across the State. These procedures include on-site reviews conducted by Department staff to determine whether the LEAs are in compliance with applicable federal and state regulations. To ensure resolution of compliance issues in a timely manner, the Nutrition Unit of the Department has established time frames for its on-site review process.

The U.S. Office of Management and Budget (OMB) Circular A-133, Subpart D, states that the Department, a pass-through entity, is responsible for:

- Identifying for the subrecipient the federal award information (e.g., CFDA title and number, award name, name of federal agency) and applicable compliance requirements.
- Monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.

- Ensuring required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings.
- Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

The Nutrition Unit established a time frame for the on-site review process that requires completion of fieldwork and a response to the LEAs within 90 days. The 90 days include 60 days for the consultant (a nonclassified staff person with the Department) to complete the report and 30 days for the reviewer to review and clear any issues within the report.

Reporting in a timely manner and resolution of compliance issues is an important component of the oversight process. The Department's monitoring procedures for the National School Lunch program are designed to assist the LEAs in identifying areas where improvements need to be made to ensure that children receive the services the program is intended to provide. By not reporting complete and timely information, the Department cannot resolve compliance issues in a timely manner. This puts the Department in noncompliance with federal regulations which may result in the loss of the federal assistance.

We tested the Department's compliance with its subrecipient monitoring procedures. We found that for the 11 on-site review reports tested:

Nine reports were completed by the Department in a timely manner.

- Two reports were not completed properly by the Department in a timely manner.
- The first exception noted was from the Clear Creek RE-1 school on-site review that was conducted on April 22, 1997. The Department should have completed the on-site review report by June 22, 1997, in accordance with Department policy.
- The second item noted was from the Adams 14 school on-site review that was conducted on February 27, 1997. The on-site review report (form SFA-2) for the Adams 14 school was not completed by the consultant. The consultant should have completed the form SFA-2 on the day of the review.

The Department has adequate on-site review procedures in place. It appears, however, that the above findings were due to a staffing shortage during the first half of the year,

the need for additional training and communication regarding these procedures, and a need for more oversight by the appropriate management in the Department. We noted that the Department has hired a staff person who will oversee the report review process, but that individual had not obtained the full training as of the date of our review.

Recommendation No. 16:

The Department of Education should improve the submission of the Nutrition Unit's on-site review reports to the LEAs in a timely manner by ensuring training is conducted in a timely manner for all new staff to attain the knowledge of the on-site review procedures and the applicable compliance issues.

Department of Education Response:

Agree. As stated above, the staff position that was vacated over a year ago has been filled and the consultant will be responsible for the internal monitoring of the Coordinated Review Effort of the Department. A training on the Coordinated Review Effort process and related forms was conducted by a representative of the Mountain Plains Regional Office on October 29, 1997, for the nutrition staff. Follow-up meetings have been scheduled in November and December of 1997 and will address the Department's internal procedure for completion of the Coordinated Review Effort.

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (DHCPF) was established on July 1, 1994, to administer the State's medical assistance programs. The largest of these is the Medicaid program, which reimburses providers for the cost of medical services they furnish to low-income citizens in Colorado. DHCPF is an active participant in health care reform and provides significant resources and information in developing the health care environment in Colorado. DHCPF's expenditures are funded about equally by federal funds and state general funds. Expenditures totaled approximately \$1.6 billion in Fiscal Year 1997. Approximately 95 percent of these expenditures were for Medicaid-related services.

The public accounting firm of Ernst & Young, LLP, performed the audit work at DHCPF as of and for the fiscal year ended June 30, 1997. During its audit Ernst & Young reviewed and tested DHCPF's internal controls over accounting and administrative functions and federal programs. The audit included examination of account balances and evaluation of DHCPF's compliance with state and federal rules and regulations. The auditors identified two areas in internal controls that need improvement: management of accounts receivable and oversight procedures for potential recoveries of Medicaid overpayments to individuals. The following comments and recommendations were prepared by Ernst & Young, LLP.

Improve Management of Accounts Receivable

See Recommendation No. 2 in Section II of the Schedule of Findings and Questioned Costs.

Increase Departmental Oversight for Recoveries of Medicaid Overpayments

See Recommendation No. 3 in Section II of the Schedule of Findings and Questioned Costs.

Department of Higher Education

Introduction

The Department of Higher Education was established under Section 21-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Advanced Technology Institute, Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

The State has 24 public institutions of higher education that are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**

University of Colorado at Boulder
University of Colorado at Colorado Springs
University of Colorado at Denver
Health Sciences Center

- **State Board of Agriculture**

Colorado State University
Fort Lewis College
University of Southern Colorado

- **Trustees of the State Colleges of Colorado**

Adams State College
Mesa State College
Metropolitan State College of Denver
Western State College

- **State Board for Community Colleges and Occupational Education (SBCCOE)**

11 Community Colleges

- **Trustees of the University of Northern Colorado**

University of Northern Colorado

- **Trustees of the Colorado School of Mines**

Colorado School of Mines

The audit recommendations to higher education agencies and institutions follow.

Board of Regents of the University of Colorado

The Board of Regents is charged constitutionally with the general supervision of the University and the exclusive control and direction of all funds of the appropriations to the University, unless otherwise provided by law. The University consists of central administration and four campuses: Boulder, Denver, Health Sciences Center (HSC), and Colorado Springs. The four campuses comprise 16 schools and colleges that offer more than 140 fields of study at the undergraduate level and 100 fields at the graduate level.

University of Colorado

The University of Colorado was authorized on November 7, 1861, by an Act of the Territorial Government. When Colorado became a state in 1876, the University was declared an institution of the State of Colorado.

The following comment and recommendation was prepared by the public accounting firm of KPMG Peat Marwick, LLP, who performed audit work at the University of Colorado.

Subrecipient Monitoring

The University receives numerous grants from federal government agencies, which are partially or fully passed through to entities outside of the University. In 1997 the University passed through approximately \$8,000,000 and \$11,000,000 at Boulder and HSC, respectively. The University as a pass-through entity is responsible for:

- Identifying the federal award information and applicable compliance requirements for the subrecipient;

- Monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements;
- Ensuring that required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings; and
- Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

Further, the University is responsible for ensuring federal awards are spent properly in accordance with grant and contract agreements and federal regulations. Accordingly, if the federal grantor questions any expenditures, whether incurred by the subrecipient or the University directly, the University is liable for the questioned costs and can be required to repay the grantor.

At Boulder, we noted the campus reviews subrecipient files twice a year to identify which reports have been received and makes follow-up calls to request those reports that have not been received; however, no formal documentation is maintained of this review and follow-up. Although the HSC had procedures in place to monitor subrecipients, our review of ten subrecipients' reports noted four which were not received in a timely manner. Of these late reports, it appears HSC did make initial attempts to obtain the reports; however, additional efforts were not made to acquire missing reports.

As a result, the Boulder and HSC campuses are unable to fully monitor subrecipient activities and provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements. Without strong monitoring controls, both campuses will have increased risk of noncompliance when the provisions in the recently revised OMB Circular A-133 become effective; these provisions require entities to submit their reports within nine months as opposed to the current thirteen months.

This finding involves federal funds received from the Henry Ford Hospital System and the Eleanor Roosevelt Institute as pass-through entities from the Department of Health and Human Services.

Recommendation No. 17:

The University of Colorado at Boulder should develop a formal procedure to ensure audit reports are received in a timely manner, findings are resolved, and subrecipients are complying with federal requirements. For instance, a log of subrecipients could be maintained noting the date the report was requested, date received, and resolution

of any findings. If a report cannot be obtained, a notation should be made as to the campus' resolution as to whether or not the subrecipient is in compliance with laws and regulations.

The University of Colorado at Health Sciences Center should improve current procedures to ensure subrecipient reports are received in a timely manner. If a report is not received in the allowable time period, a notation should be made as to how HSC ensured the subrecipient's compliance with grant provisions.

University of Colorado at Boulder and Health Sciences Center Response:

The University of Colorado at Boulder concurs. The Office of Contracts and Grants (OCG) has modified their subrecipient database to include a data field that lists audit reports required by fiscal year, and a box to be checked upon receipt. A search of the database for audit reports still outstanding will be performed to trigger a form letter requesting the required reports from subrecipients to meet the thirteen or nine-month period, as required. OCG will determine the effect of any findings on the project and will take appropriate action to meet federal program compliance requirements. Implementation is effective immediately.

The University of Colorado Health Sciences Center concurs. A subrecipient log will be created by January 31, 1998, to list all subrecipients and the date an audit was requested from them. Subsequent follow-up for receipt of the audit report will occur to meet the thirteen or nine-month requirement. If a subrecipient indicates an audit report will not be sent in a timely manner, this will be noted on the log with comments as to the reason for the delay and when the report will be received. Action will be taken if there is any significant delay in receipt of the report to ensure the subrecipient is complying with all applicable grant provisions. This would include the completion of a certification statement by the subrecipient or other similar actions to meet federal program compliance requirements.

State Board of Agriculture

The State Board of Agriculture has control and supervision of three distinct institutions: Colorado State University -- a land-grant university; Fort Lewis College -- a liberal arts college; and the University of Southern Colorado -- a regional university with a

polytechnic emphasis. The Board is also responsible for the Colorado State University Agricultural Experiment Station, the Cooperative Extension Service, and the Colorado State Forest Service.

The Board administers the State Board of Agriculture Fund located at the State Treasury. The Board is authorized to fix tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

Colorado State University System

Colorado State University, Fort Lewis College, and the University of Southern Colorado have been consolidated as a single financial reporting entity -- the Colorado State University System (CSUS).

Colorado State University

The following comments were prepared by the public accounting firm Grant Thornton LLP, who performed audit work at Colorado State University.

Sponsored Programs - Approval of Electronic Journal Entries

See Recommendation No. 4 in Section II of the Schedule of Findings and Questioned Costs.

Monitoring Subrecipients of Federal Awards

As stated in OMB Circular A-133 Compliance Supplement (revised June 24, 1997), "a pass-through entity is responsible for monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements, ensuring required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings and evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations."

The University is a pass-through entity which is responsible for monitoring the subrecipients' activities. Currently the University receives audited financial and single

audit reports from subrecipients prior to the awarding of a subcontract. However, they do not have procedures in place to receive financial reports subsequent to the awarding of subcontracts which run longer than one year. Implementing a procedure to obtain audited financial and single audit reports on an annual basis would ensure compliance with federal regulations and result in further assurance that funds were controlled and spent properly during the award period.

In addition, the University monitors subrecipients based on total contract amounts rather than annual expenditure amounts. The University should monitor subrecipients with annual expenditures exceeding \$300,000 as required per the revised OMB Circular A-133. This should reduce the workload of the University's Sponsored Program staff while complying with federal regulations.

Recommendation No. 18:

Colorado State University should implement procedures whereby a designated individual reviews single audit reports from subrecipients expending \$300,000 or more in federal awards during the subrecipient's fiscal year.

Colorado State University Response:

Partially agree. Sponsored Programs has revised its procedure to obtain an annual certification from all subrecipients to meet the notification and submission requirements specified in OMB Circular A-133, Section 320(c) (1) and (2). Recipients with any of the findings specified in (1) will be required to submit the reporting package, which will be reviewed by the CSU Audit Liaison.

Fort Lewis College

The following comments and recommendations were prepared by the public accounting firm of Chadwick, Steinkirchner, Davis and Co., P.C., who performed audit work at Fort Lewis College.

Federal Perkins Loan Program

For one of three Perkins Loan default files reviewed, the College did not indicate a "Final Notice" was sent or a telephone communication was attempted prior to the account being forwarded for collection. This is part of the due diligence billing procedure

requirement. The U.S. Department of Education (U.S.D.E.) feels that follow-up attempts, particularly by telephone, are very effective in getting the borrower to begin repayment of a defaulted loan and this would avoid more costly collection procedures.

Recommendation No. 19:

Fort Lewis College should revise the Perkins Loans billing procedures to comply with the federal requirements.

Fort Lewis College Response:

Agree. The College Perkins Loan billing procedures are established to comply with federal regulations. In the one loan default file found not to be in compliance, the borrower had sent a payment prior to the billing of the "final demand" notice at 60 days past due. The check was subsequently returned by the bank because of insufficient funds. The billing cycle then processed the account at the 90 days past due acceleration notice, thereby skipping the 60 day final demand notice.

Calculation of Refunds of Federal Student Financial Assistance

The College did not use the "Last Date of Attendance" to calculate the amount of refunds due for five of ten refund calculations tested. Instead, the "withdrawal date" was used for the calculation. A refund/repayment calculation is made to determine if money is due back to a federal program if the student withdraws prior to completion of the semester. If the incorrect date is used in the calculation of the refund/repayment, it could result in the program being refunded an incorrect amount. For the files tested, the use of the incorrect date did not result in any differences in the calculated refunds.

Recommendation No. 20:

Fort Lewis College should ensure that "the last date of attendance" is used when calculating financial aid refunds.

Fort Lewis College Response:

Agree. We will use the "last date of attendance" when calculating financial aid refunds and repayments.

Note: Two of the five students referenced in the finding withdrew from school after the refund/repayment period had ended. Therefore, no calculation was necessary as the date used was of no consequence. The remaining three refunds were calculated using the "withdrawal date" in lieu of "the last date of attendance" since it would not make any difference in the amount of the refunds.

Pell Underawards for Fiscal Years 1993 and 1994

The institution made proper Pell awards to eligible students of \$44,455 during Fiscal Years 1993 and 1994 for which it still has not received funds or credit from the U.S.D.E. The students were properly awarded and paid the Pell funds during the periods in question. However, the information was not received by the U.S.D.E. via their data exchange system with the College. Since becoming aware of the problem in 1995, the College has attempted to get the Pell Payment Data report adjusted by following procedures prescribed in U.S.D.E.'s Dear Colleague Letter (GEN 94-14). The Colorado State Auditor's Office has performed certain required tests and has certified to the U.S. Department of Education that the awards and disbursements were appropriate. The College's Financial Aid Office has followed up on the status of the process several times in writing and via telephone contacts to various U.S.D.E. offices during 1996 and 1997.

Recommendation No. 21:

Fort Lewis College should continue its efforts to obtain credit for the Pell awards for Fiscal Years 1993 and 1994 from the U.S. Department of Education.

Fort Lewis College Response:

Agree. The college will continue its quest to seek resolution to this issue. As recently as October 16, 1997, a representative of the financial aid office spoke with an employee of the U.S. Department of Education in the Denver Regional Office and was assured that the proper office in Washington, D.C. was being

queried as to the status of the request for the funds to cover the Pell Grant overawards for Fiscal Years 1993 and 1994.

Trustees of the State Colleges of Colorado

The Board of Trustees of the State Colleges in Colorado (State Colleges) is the governing board for Adams State College, Mesa State College, Metropolitan State College of Denver, and Western State College. Recognizing that each of the colleges has a singular role to play in a system committed to excellence in teaching, the Board of Trustees provides the direction, incentives, and resources to empower its faculty, students and staff. The Trustees are statutorily charged with responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies.

The Board consists of seven members appointed by the Governor to serve four-year terms. Additionally, a faculty and student Trustee are elected to serve one-year terms. The President of the State Colleges is responsible for providing leadership for the system and for administering the policies and procedures of the Trustees. The Board conducts its business at regular monthly meetings and special meetings; all are open to the public.

Metropolitan State College of Denver

Metropolitan State College of Denver strives to offer high-quality, accessible education to a diverse student population. Metropolitan State College of Denver is dedicated to cultural pluralism and sensitivity, teaching excellence, high academic standards, and service to the greater metropolitan community.

The following comments and recommendations were prepared by the public accounting firm of Anderson & Whitney, P.C., who performed the audit work at Metropolitan State College of Denver.

Strengthen Controls Over Student Financial Assistance Programs Relevant to Exit Counseling and Eligibility

To reduce defaults by Stafford Loan borrowers, schools are required to send exit counseling materials to students within 30 days after learning that a student is no longer attending classes and has failed to attend an exit counseling session. In our test of 25 student financial aid recipient files, we noted the College did not send exit counseling

materials to 3 students who had received Stafford Loans (CFDA #84.032) for the fall 1996 semester and who did not enroll for the spring 1997 semester. The College does not have complete procedures to determine which Stafford Loan recipients have not enrolled for a subsequent semester, and therefore require exit counseling. In addition, our review indicated that the College awarded Colorado Diversity grants totaling \$4,000 to 20 recipients who were not qualified to receive the grant because they were not Colorado residents.

Recommendation No. 22:

Metropolitan State College of Denver should strengthen controls over student financial assistance programs so that exit counseling requirements are completed and Colorado Diversity grant awards are only made to eligible students.

Metropolitan State College of Denver Response:

Agree. Metropolitan State College of Denver will continue to improve its student financial assistance policies and procedures.

State Board for Community Colleges and Occupational Education

The State Board for Community Colleges and Occupational Education was established by "The Community Colleges and Occupational Education Act of 1967," Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions:

- Govern the State's system of community and technical colleges.
- Administer the occupational education programs of the State at both secondary and postsecondary levels.
- Administer the State's program of grants to local district colleges and area vocational schools.

The following comments and recommendations were prepared by the public accounting firm of Arthur Andersen, LLP, who performed audit work at the Colorado Community Colleges and Occupational Education System.

Community Colleges and Occupational Education System

The eleven colleges in the Colorado Community Colleges and Occupational System (CCCOES) include Arapahoe, Aurora, Denver, Front Range, Lamar, Morgan, Otero, Pikes Peak, Pueblo, Red Rocks, and Trinidad.

Red Rocks Community College

Assignment of Responsibilities – Refund Policy

A school receiving federal student financial aid is required to have a refund policy under which the school submits refunds to the Department of Education within 30 days for unearned student financial aid (i.e., a student who withdraws prior to the end of a semester for which he or she received aid has only earned a portion of that aid). In our review of the refund policy at Red Rocks Community College, we noted the responsibilities involved in carrying out this policy are not clearly assigned to a specific employee, which could result in improperly handled refunds.

Recommendation No. 23:

Red Rocks Community College should designate a specific individual to be responsible for ensuring the Refund Policy is followed.

Red Rocks Community College Response:

Agree. Responsibility for pro-rata financial aid refunds is now assigned to the manager of the Cashier's Office.

Otero Junior College

Refund Policy

A school receiving federal student financial aid is required to have a refund policy under which the school submits refunds to the Department of Education for unearned student financial aid (i.e., for a student who withdraws prior to completion of a specified percentage of the academic semester). During our review of a statistically valid sample of financial aid recipients (22 out of 934), we noted a Pell refund (CFDA #84.063) to a student who did not complete the academic semester was not processed in a timely manner. Once notified, Otero Junior College processed this refund immediately. We understand that procedures are in place to ensure all refunds are processed prior to the fiscal year end.

Recommendation No. 24:

Otero Junior College should implement a procedure for identifying, in a timely manner, those students whose accounts require a refund of federal financial aid. This could be accomplished by periodically reviewing a report detailing the last date of attendance for federal financial aid recipients.

Otero Junior College Response:

Agree.

Front Range Community College

Reconciliation of Cash Reports to the General Ledger

See Recommendation No. 5 in Section II of the Schedule of Findings and Questioned Costs.

Trustees of the Colorado School of Mines

The Board of Trustees is the governing body of the Colorado School of Mines and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms, and one nonvoting student member elected by the student body.

Colorado School of Mines

The Colorado School of Mines was founded on February 9, 1874. The primary emphasis of the Colorado School of Mines is engineering and science education and research. The authority under which the School operates is Article 40 of Title 23, C.R.S.

The following comments and recommendations were prepared by the public accounting firm of Deloitte & Touche, LLP, who performed audit work at the Colorado School of Mines.

Printing of Revised Award Letters When Financial Aid Awards are Modified

During our testing of 25 federal financial aid selections, we noted that the Financial Aid Office does not always print a revised award announcement when modifications are made to a student's financial aid package.

If award announcements are not printed after revisions, then a student may not be aware of his or her final award types and amounts. These announcements are not automatically reprinted since the financial aid software is not configured to print an award announcement whenever changes are made.

Recommendation No. 25:

It is recommended that the Colorado School of Mines Financial Aid Office continue to make a concerted effort to print award letters whenever a change occurs in the source or amount of a student's funding. One copy of the announcement should be mailed to the student and the other copy should be retained in the student's financial aid file.

Colorado School of Mines Response:

Agree. The Financial Aid Office will be instructed to print a new award letter whenever any change occurs in the source of a student's funding, or if a significant change occurs in the amount of a student's funding. As this finding has been repeated from the findings and recommendations from Fiscal Year 1996, effective

immediately the School's institutional financial aid program policies distributed to the Financial Aid Department have been updated to include this procedure.

Budget Revision Memo is not Signed or is Sent by Someone Other Than the Principal Investigator

During our testing of five budget revisions in Fiscal Year 1997 we noted that two of our selections were either not signed by the principal investigator or were prepared by someone other than the principal investigator with no indication of authorization by the principal investigator as required by School policy. Since the principal investigators are responsible for determining the appropriateness of budget revisions, one of their signatures is required to begin the budget revision process. The budget revision process should not proceed until a signed memo is received from the principal investigator or sponsoring agency to be sure proper authorization has been given.

This finding potentially involves federal funds for research and development passed-through from Arizona State University, TDA Research, Technical Education Research Centers, Worcester Polytechnic, ADA Technologies, Advanced Sciences, BDM Oklahoma, Coors Ceramics, Energy and Environmental Analysis, Green Development, Lockheed Martin, MIT, Manufacturing Sciences, PTTC, RUST Geotech, Raytheon Services, Rocky Flats Local Impact, Solarex, TRW Environmental Safety Systems, Texas A & M, the University of California, and Wendt & Associates.

Recommendation No. 26:

It is recommended that a signed memo from the principal investigator or sponsoring agency be received for authorization to begin budget revision requests. It is also recommended that the Colorado School of Mines develop written policies for the principal investigator to follow regarding the submission and requirements of these memos. Due to the advantages and capabilities of electronic mail exchange, many of the requests may be processed through this means of communication. We recommend that these electronic mail requests be printed and maintained in the project file for further authorization referencing.

Colorado School of Mines Response:

Agree. The Office of Research Services (ORS) will instruct all principal investigators who do not properly authorize the budget revision memo with their signature, that the budget revision process cannot begin until proper authorization is given by an authorizing signature.

Federal Grants are not Closed out in a Timely Manner

Last year we found that approximately 244 grants were greater than 90 days past due for closeout. In the current year we noted that of the grants closed prior to Fiscal Year 1997, 27 grants were substantially past due for closeout. Additionally, of those grants closed during Fiscal Year 1997, 177 grants were substantially past due for closeout. Federal financial reporting requirements state that closeout reports must be submitted within 90 days of project completion.

Although Colorado School of Mines is taking steps to complete closeout procedures for those grants past due, 37 past due grants have not been closed. The Fiscal Services Department has made substantial progress toward the timely closeout of completed projects. The Department has been able to implement many planned controls that have proven to be effective. However, the timely return of documents from the principal investigators and receipt of payment from the sponsoring agencies continues to delay the closeout procedures.

This finding could potentially affect the federal awards with the Colorado School of Mines for the following federal and pass-through entities: the Departments of Agriculture, Commerce, Defense, Energy; the Environmental Protection Agency; the National Aeronautics Space Association; the National Science Foundation; the University of Kentucky; the University of Missouri; the University of Nevada; Pioneer Astronautics; Robotics Research; Arizona State University; TDA Research; Technical Education Research Centers; Worcester Polytechnic; NEIWPCC; ADA Technologies; Advanced Sciences; BDM Oklahoma; Coors Ceramics; Energy and Environmental Analysis; Green Development; Lockheed Martin; MIT; Manufacturing Sciences; PTTC; RUST Geotech; Raytheon Services; Rocky Flats Local Impact; Solarex; TRW Environmental Safety Systems; Texas A & M; the University of California, and Wendt & Associates.

Recommendation No. 27:

Colorado School of Mines and the Research Services Department should continue to implement the procedures and controls necessary to ensure that all closeout reports and reimbursement requests are submitted as timely as possible following the completion of a project. On the basis of the results of testing performed on the closeout of completed projects, it is recommended that planned procedures and controls be implemented to focus on the timely receipt of payment from the sponsoring agencies.

Colorado School of Mines Response:

Agree. Fiscal Services and the Office of Research Services (ORS) have been diligently working in a coordinated effort to realize continued improvement in the timeliness of project closeouts. New forms and other internal documents have been successful in enhancing the exchange of necessary information between the principal investigator, ORS, and Fiscal Services. In addition, a staff person has just been recently hired full-time to handle the problems and communication breakdown with the payment (cost reimbursement) from the sponsoring agencies.

Department of Human Services

Introduction

The Department of Human Services (DHS) is solely responsible by statute for administering the State's public assistance and welfare programs. Most of these programs are administered through local county or district departments of social services. The Department also manages programs in the areas of youth corrections, mental health, rehabilitation, and developmental disabilities. In terms of appropriations, the Department was the fourth largest of the State's 22 departments in Fiscal Year 1997. In terms of personnel, the Department had 7,570.3 full-time equivalents or FTE (4,361.2 state; 3,209.1 county) and expended approximately \$1.1 billion during the year.

We reviewed and tested the Department's internal accounting and administrative controls, and evaluated compliance with state and federal rules and regulations. While we found the Department had adequate controls overall, we noted continuing concerns in the fiscal management of grant activity related to cash draws made for federal programs.

We also noted some issues regarding the use and treatment of federal indirect cost reimbursements and the need for formalized contracting for vendor services in the Division of Disability Determination Services.

Implement a More Comprehensive Fiscal Management System for Federal Programs

See Recommendation No. 6 in Section II of the Schedule of Findings and Questioned Costs.

Department of Public Health and Environment

Introduction

The Department of Public Health and Environment is authorized by Section 24-1-119(1), C.R.S. The Department is responsible for monitoring environmental quality, assuring the quality of health services, and maintaining health data for the State. The mission statement states that the Department is “dedicated to protecting and improving the health and environment of the people of Colorado.” The 11 major divisions are as follows:

- Health Facilities
- Emergency Medical Services and Prevention
- Disease Control and Environmental Epidemiology
- Family and Community Health Services
- Health Statistics and Vital Records
- Air Pollution Control
- Water Quality Control
- Hazardous Materials and Waste Management
- Consumer Protection
- Laboratory and Radiation Services
- Administrative Services

For Fiscal Year 1997 the Department had an operating budget totaling \$203,425,246. This budget supports 1,069.7 full-time equivalents (FTE).

The following comments and recommendations were prepared by the public accounting firm of Johnson, Holscher & Company, P.C., who performed audit work at the Department of Public Health and Environment.

Continue Efforts to Implement Indirect Cost Methodology

See Recommendation No. 13 in Section II of the Schedule of Findings and Questioned Costs.

Department of Transportation

Introduction

The Colorado Department of Transportation is responsible for programs that impact all modes of transportation. Its operations are governed by the State Transportation Commission.

About one half of the Department's expenditures are related to construction funded by the Federal Highway Administration (FHWA) and state capital construction funds. Most of its other expenditures are funded by the Department's portion of the State Highway Users Tax Fund (i.e., the State Highway Fund) and various aviation-related taxes. The Department also receives monies from other federal agencies that it passes through to local governments and other entities for highway safety and transportation improvement programs.

The FHWA funds are used for research, planning, and construction of highways. The State Highway Fund pays for highway maintenance and operations and about 20 percent of any highway construction not covered by FHWA funds.

The following comments were prepared by the public accounting firm of Cottrell & Associates, P.C., who performed audit work for us at the Department of Transportation.

Improve on Timely Closing of Construction Projects

The Department of Transportation's Projects and Grants Section is responsible for closing federal projects in a timely manner by ensuring that internal procedures and requirements have been met. Issuance of the final voucher to the Federal Highway Administration (FHWA) closes the project, which prevents future charges to the project. Final vouchers should be submitted to FHWA within 12 months after the construction contractor is released from further liability, except in cases where a third party or litigation has caused a delay. Over the past several years, audit recommendations for the Department have included a recommendation to close federal construction projects on a more timely basis. During the current year we noted that the Projects and Grants Section has made significant

progress and has virtually eliminated their backlog of projects awaiting final voucher. However, the overall closing process continues to be delayed by other factors, including delays caused by:

- Failure to obtain contractor certifications and documentation on a timely basis.
- Delays due to the project engineer's not submitting required project documentation to the finals engineers within 45 days of project acceptance.
- Delays in project closure when local entities administer projects; generally local entities are less familiar with Department and FHWA documentation requirements.
- Failure to perform the finals review process in a timely manner.
- Delays in certifying contractor payrolls for compliance with Davis-Bacon and other labor-related certifications.

The Department has made progress over the past few years in accelerating the closing process by implementing a "Closing Project Phases" policy and a document tracking procedure. During 1996 the Department assembled a Project Closure Review Team that was charged with improving the project closure process by establishing methods that will result in timely, accurate project closure. The Team identified the delays noted above as obstacles to closure of projects in a timely manner, but has been unsuccessful to date in resolving these delays.

Resolution of project closure delays will require process change and improvements to be implemented throughout the construction and finals process. Consistent with the "cradle to grave" approach for project management adopted under the re-engineering of the Department, consideration should be given to assigning one individual the task of monitoring the entire closure process, along with the responsibility for the completion of the project closeout in a timely manner. The Department should ensure that this individual has sufficient authority to affect the completion of the tasks in a timely manner.

Recommendation No. 28:

The Department of Transportation should improve on the closing of construction projects in a timely manner by implementing process change improvements throughout the construction and finals process. In addition, the Department should identify an individual responsible for the closeout of each project in a timely manner.

Department of Transportation Response:

Agree. The Center for Accounting will work with the various units involved in the project closure process to identify process improvements to help expedite closures.

Disposition of Prior Audit Recommendations

The following audit recommendations are from the Statewide Single Audit for fiscal year ended June 30, 1996.

Recommendation

Disposition

State Controller's Office

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| 1 | The State Controller's Office should provide training and guidance to state agency personnel to ensure that federal funding requirements are met. The training and information should be comprehensive enough so that agency personnel can: | Implemented. |
| | a. Distinguish between vendor and subrecipient relationships. | |
| | b. Use the correct language in their formal subrecipient and vendor agreements. | |
| | c. Use the correct accounting treatment for subrecipient and vendor transactions. | |

Department of Agriculture

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| 2 | The Department of Agriculture should establish procedures to distinguish between vendor and subrecipient relationships, verify that the Department's matching arrangements are acceptable to the federal government, and comply with subrecipient monitoring requirements when applicable. | Implemented. |
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Recommendation**Disposition****Department of Corrections**

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| 3 | The Department of Corrections should record donated surplus property at 23.3 percent of original acquisition cost or at a lesser fair value approved by the federal government on the State's accounting system and on the Schedule of Grant Activity. | Implemented. |
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Department of Education

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| 4 | The Department of Education should improve the procedures for Title VI-B on-site reviews by: | Implemented. |
| | a. Reevaluating time frames for reporting to LEAs and obtaining LEAs' responses. The reevaluation should balance the need for realistic time frames that can be met by staff and LEAs with the need to achieve timely resolution of problems. | |
| | b. Ensuring established time frames are implemented. | |

Office of the Governor**Governor's Job Training Office**

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| 5 | The Governor's Job Training Office should continue to work with State Treasury to improve the timeliness of cash draws for Job Training Partnership Act program expenditures by requesting federal funds so that the cash is received on the same day as the associated electronic funds transfers and warrants clear the bank. | Implemented. |
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Recommendation**Disposition****Department of Health Care Policy
and Financing**

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| 6 | The Department of Health Care Policy and Financing should improve its management of accounts receivables by following established control procedures for completing reconciliations and strengthening controls to prevent errors from occurring. | Not implemented. See current year Recommendation No. 2. |
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Department of Higher Education**Colorado Student Loan Division**

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| 7 | The Colorado Student Loan Division should consider reviewing and evaluating procedures performed by the Division staff and by the Division's automated dialing system as follows:

a. Perform a thorough investigation of the 12 instances of noncompliance described above to determine the specific reasons for noncompliance and to evaluate if there are additional instances of noncompliance which may have occurred as a result of the identified causes.

b. Test and evaluate the automated dialing system and other control procedures on a regular basis to determine if the systems are working properly.

c. Evaluate the Division's policies and procedures regarding Division staff training related to the instances of noncompliance identified to determine if additional training is necessary or if training programs should be modified. | Implemented. |
| 8 | The Colorado Student Loan Division should consider testing and evaluating existing procedures and controls related to the written notification system to determine that deficiencies identified in the controls have been corrected. | Implemented. |

Recommendation**Disposition**

- 9 The Colorado Student Loan Division should consider performing the following to ensure compliance with the Division's policies and procedures and federal regulations:

- a. Review and evaluate the LVC approval policy, especially regarding policies and procedures related to outside collection agencies.
- b. Improve utilization of the on-line capabilities with outside collection agencies, to perform inquiry and obtain documentation such as the collection agencies' payment histories for retention in the borrowers' M3TR correspondence files. This should assist in determining whether the required payments have been received by the collection agency.

Colorado State University

- 10 Colorado State University should obtain clarification, from the U.S. Department of Education, of the requirements for formal approval of new locations where financial aid is being administered. Implemented.
- 11 Colorado State University should review their system for accountability information necessary to calculate the refunds to program accounts. Procedures should be developed to ensure that management obtains timely information to comply with the U.S. Department of Education refund requirements. Partially implemented. The University has taken steps to improve the timeliness of the refund processing procedures. However, there are still refunds that are not processed within the required time frame. The University will continue to identify any other changes which will improve the processing further. Follow-up in Fiscal Year 1998.

Recommendation**Disposition****Fort Lewis College**

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| 12 | Fort Lewis College should implement a procedure whereby FFELP Loan funds are not disbursed to students until the student presents evidence of having a loan entrance counseling interview. | Implemented. |
| 13 | Fort Lewis College should continue to use the new software to ensure that they calculate refunds in accordance with federal regulations. | Implemented. |

University of Southern Colorado

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| 14 | The University of Southern Colorado should improve the reconciliation process between the general ledger, internal reports from financial aid, and external reports. This reconciliation should occur on a monthly basis. Reconciliations will reduce the risk of over or under requesting of federal funds and monetary findings. | Implemented. |
| 15 | The University of Southern Colorado financial aid counselors should coordinate with the registrar's office, especially related to the off-campus locations, to verify classes attended and the amount of Pell award students are entitled to receive. | Implemented. |

Metropolitan State College of Denver

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| 16 | Metropolitan State College of Denver should strengthen student financial assistance policies and practices to more fully comply with federal regulations. | Implemented. |
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Front Range Community College

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| 17 | Front Range Community College should continue to investigate and resolve any differences between the federal Cash Transactions Report (PMS 272) and the general ledger in a timely manner. | Not implemented. See current year Recommendation No. 5. |
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	Recommendation	Disposition
	Lamar Community College	
18	Lamar Community College should ensure that all student federal financial aid files which are selected for verification have complete documentation.	Implemented.
	Pueblo Community College	
19	Pueblo Community College should establish procedures to ensure all reports required by the Perkins program are filed in a timely manner.	Implemented.
	University of Northern Colorado	
20	The University of Northern Colorado should amend its refund procedures to include additional guidance regarding established deadlines for verifying all refund information for each of the departments affected (the Dean's Office, Financial Aid, and Accounting) and additional procedures to follow when the incorrect information is received from or by the different departments.	Implemented.
	Colorado School of Mines	
21	The Colorado School of Mines should establish formal procedures to ensure grade changes made subsequent to semester-end are communicated between Financial Aid and the Registrar's Office.	Implemented.
22	The Colorado School of Mines Financial Aid Office should periodically compare PLUS loans processed with proceeds received.	Implemented.
23	The Colorado School of Mines Financial Aid Office should periodically review work study wages earned and compare wages earned to work study contract terms.	Implemented as applies to federal funds.

	Recommendation	Disposition
24	The Colorado School of Mines Fiscal Services Department should pay particular attention to invoices that could relate to entertainment related activities to ensure such unallowable costs are not charged to federal awards. Additionally, account 4-41604 should be adjusted accordingly.	Implemented.
25	The Colorado School of Mines Fiscal Services and Research Services Departments should implement the necessary steps to ensure all close-out reports and reimbursement requests are submitted as quickly as possible following the completion of a project. Additionally, the Colorado School of Mines management should establish enhanced controls so that close-out deadlines are achieved within a reasonable time period.	Partially implemented. See current year Recommendation No. 27.
26	The Colorado School of Mines Financial Aid Office should print award letters whenever a change occurs in the source or amount of a student's funding. One copy of the announcement should be mailed to the student and the other copy should be retained in the student's financial aid file.	Partially implemented. See current year Recommendation No. 25.
Department of Human Services		
27	The Department of Human Services should further improve controls over the cash management process by: <ul style="list-style-type: none">a. Clarifying and implementing more systematic procedures for federal cash draws.b. Ensuring that State Treasury's instructions for federal cash draws are implemented in a timely and accurate manner.	<p>Partially implemented. The Department has clarified procedures but is still working on developing a methodology to ensure draws are made systematically. Follow-up in Fiscal Year 1998.</p> <p>Not implemented. See current year Recommendation No. 6.</p>

	Recommendation	Disposition
28	<p>The Department of Human Services should strengthen controls over subrecipients to ensure federal funds are used appropriately by:</p> <ul style="list-style-type: none"> a. Identifying all subrecipients and requiring them to submit audit reports. b. Ensuring audit reports are received and reviewed timely. c. Taking corrective action as appropriate under federal regulations. 	<p>Partially implemented. As of our Fiscal Year 1997 audit, the Department had identified all subrecipients, but it had not yet notified all subrecipients of the requirement to submit audit reports and therefore had not received and reviewed all reports. Subsequent to our audit, the Department reported it had made this notification and was performing the necessary follow-up. We will continue our follow-up in Fiscal Year 1998. (Note: New federal requirements for subrecipient audit reports will then be in effect. These will significantly decrease the number of subrecipients required to report.)</p>

Department of Natural Resources

29	<p>The Department of Natural Resources should develop and implement procedures so that federal expenditures are properly recorded on the State's accounting system and charged to federal grants. Procedures could include the training of new staff, the review of data entry procedures, and the development of new channels of communication within the Department.</p>	<p>Implemented as applies to federal funds.</p>
30	<p>The Department of Natural Resources should develop procedures so that required federal financial reports are submitted in a timely manner, including documenting financial reporting requirements and developing a centralized report tracking system.</p>	<p>Partially implemented. See current year Recommendation No. 12.</p>

Recommendation**Disposition****Department of Public Health and Environment**

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| 31 | The Department of Public Health and Environment should continue to improve on procedures already implemented for the timely reporting of federal grants. These improvements may include a reallocation of resources at reporting dates, contingency planning for the absence of key personnel, and interim work performed on reports during less deadline-oriented times if possible. | Implemented. |
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Department of Transportation

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| 32 | The Department of Transportation should record excess and remainder right-of-way property, along with any related liabilities, on the State's accounting system. Detailed schedules of properties should support the recorded balances and agree to amounts reported to the Federal Highway Administration. | Implemented. |
| 33 | The Department of Transportation's Transportation Development Section should place a greater priority on reviewing subrecipients' audit reports in a timely manner. | Not implemented. See current year Recommendation No.15. |
| 34 | The Department of Transportation, in cooperation with the Federal Highway Administration, should consider the cost/benefit of resuming the BAMS review of construction bids for compliance with the Copeland Act. If other compliance procedures are deemed more appropriate, they should be performed and documented. | Implemented. |
| 35 | The Department of Transportation should continue to improve on the timely submission of final construction project vouchers. | Partially implemented. See current year Recommendation No. 28. |

Recommendation**Disposition****Department of Treasury**

- 36 The Department of Treasury should ensure that the State is in compliance with the Cash Management Improvement Act and that transfers of funds are made in a timely manner between federal and State agencies through the following:
- Implemented.
- a. Improve procedures for monitoring agency compliance with prescribed draw patterns and other requirements of the U.S. Treasury-State Agreement by implementing the following procedures to periodically test agency draw patterns:
 - Determining the dates that federal funds were requested and received for the selected disbursements, as well as the funding technique used.
 - Determining that the dates that the federal funds were requested, and the funding technique used, were in accordance with the draw patterns prescribed in the Agreement by comparing the disbursement, request, and receipt dates.
 - b. Develop and prescribe one draw pattern for each group of similar programs where appropriate.

Statewide Single Audit for Fiscal Year 1995**Department of Administration****Division of Accounts and Control**

- 4 The State Controller's Office should reevaluate the security policies for access to the State's accounting system and determine that the control structure provides reasonable assurance that state assets are properly safeguarded and transactions are adequately authorized and recorded.
- Implemented.

Recommendation**Disposition****Department of Education**

- 19 The Department of Education should improve procedures for follow-up on Chapter 1 on-site reviews. These procedures should include:
- a. Establishing a formal deadline for responses to areas of noncompliance and following up on instances of noncompliance identified during the on-site reviews at the local educational agencies.
 - b. Ensuring that on-site review reports are issued timely.

**Department of Health Care Policy and
Financing**

- 31 The Department of Health Care Policy and Financing should complete an analysis to determine if it is cost-beneficial to implement a system to calculate interest for the accounts receivable related to the drug rebate program. If the analysis results are positive, the Department should begin work to implement a system to calculate interest.
- Partially implemented. The Department obtained state appropriation and federal approval to implement during Fiscal Year 1996. The Department completed approximately 85 percent of the implementation process as of June 30, 1997, and plans to complete the project by December 31, 1997. Follow-up in Fiscal Year 1998.
- 32 The Department of Health Care Policy and Financing should consider conducting a survey to determine if the dispensing fee remains an accurate reimbursement rate.
- Implemented.

Recommendation**Disposition****Department of Higher Education****Board of Regents of the University of Colorado**

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| 35 | The University of Colorado should ensure that appropriate personnel are educated in the use of tools available to monitor expenditure and budgetary information and hold personnel accountable for complying with budgetary policies. | Implemented. |
| 36 | The University of Colorado should review how it can improve communication of its fiscal policies and procedures to academic units in conjunction with the installation of its new financial management system | Not implemented. To be implemented in Fiscal Year 1999. |
| 37 | The Colorado Commission on Higher Education should establish a statewide policy on refunds of financial aid for students who unofficially withdraw from institutions. | Rejected. CCHE believes there is no need for a statewide policy refund because governing boards are responsible for ensuring their institutions comply with the federal refund policy. |
| 40 | The University of Colorado should ensure that all federal revenues are properly recorded in the accounting system and that federal receipts reported on the Schedule of Federal Financial Assistance are consistent with federal revenues reported in the financial statements. | Implemented. |

State Board of Agriculture**Colorado State University**

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| 44 | Colorado State University should ensure that all required performance reports are filed in a timely manner. To help accomplish this, the Office of Sponsored Programs should modify its computer system to track the due dates for interim as well as final performance reports. | Implemented. |
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Recommendation**Disposition****Trustees of the University of Northern Colorado**

- 57 The University of Northern Colorado should consider removing programmers' access to all production data or, as an alternative, consider creating test data banks to allow programmers data to test programs or create read only access for the programmers to access application menus. Implemented.

Colorado School of Mines

- 60 In order to effectively monitor project sponsor receivables, the Colorado School of Mines should establish a detailed project report that would at least include the name of each project, all project sponsors for each project, the amount receivable from each sponsor, and a proper aging of the receivables. Project sponsor receivables should be reviewed at least quarterly. Not implemented as applies to federal funds. We will continue to follow up in Fiscal Year 1998.

The Colorado School of Mines should maintain a detail of federal grants received and receivable by each department. A copy of the detail should be forwarded to accounting on a monthly basis for proper reconciliation to revenue recorded on the general ledger. The grant forms from the departments should be maintained in a separate file by accounting and master files of the federal grants should also be maintained within accounting.

Judicial Department

- 85 The State Court Administrator should ensure that adequate controls are established and maintained over the Judicial Department's decentralized accounting structure. Deferred. We will continue our follow-up during Fiscal Year 1998.
- 86 The State Court Administrator should work with the District Court Administrators to ensure that the 22 district courts submit accurate and timely bank reconciliations for the Victim Compensation and Victim Assistance Funds. Implemented.

	Recommendation	Disposition
88	The Judicial Department should strengthen control procedures that confirm payroll is accurate by either complying with the current policy or developing alternative compensating controls.	Implemented.
	Department of Labor and Employment	
93	The Department of Labor and Employment should provide, and properly document, performance appraisals for all qualified employees on at least an annual basis.	Implemented.
	Department of Natural Resources	
94	The Department of Natural Resources should request reimbursement of eligible federal funds in a timely manner.	Partially implemented. See current year Recommendation No. 12.
	Department of Public Health and Environment	
104	The Department of Public Health and Environment should charge direct costs to federal grants and state sources following the standards set out by Office of Management and Budget Circular A-87 and State Fiscal Rules. Actual time incurred in performing the work should be charged to the appropriate funding source, not budgeted time. These objectives could be achieved by training the appropriate personnel to properly charge the time spent on programs funded by federal grants.	Implemented.

	Recommendation	Disposition
105	<p>The Department of Public Health and Environment should prepare a cost allocation plan for the Office of Environment and its divisions. The plan should include all administrative personnel and operating materials costs. The plan must be approved by the cognizant agency in advance of its implementation. Circular A-87 allows the costs to be distributed on the following bases:</p> <ol style="list-style-type: none">1. Total direct costs,2. Direct salaries and wages, or3. Another base which results in an equitable distribution. <p>The allocation of these costs should be on the base that best measures the relative degree of benefit.</p>	Partially implemented. See current year Recommendation No. 13.
106	<p>The Department of Public Health and Environment should devise a system whereby the documents are always on hand for inspections, as needed.</p>	Implemented.
107	<p>The Department of Public Health and Environment should charge costs to the Rocky Flats Agreement In Principle grant that are identified specifically to the performance of the award. Other costs should be funded from the appropriate sources or responsibility transferred to the appropriate agency.</p>	Partially implemented. See current year Recommendation No. 14.
108	<p>The Department of Public Health and Environment should record receipts from the Rockwell agreement as revenue and not as deferred grant revenue. The amounts should then be held as restricted fund balance until they are spent on the required purpose. The Department should make the correction to the accounting records.</p>	Implemented.

Recommendation**Disposition****Department of Revenue**

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| 110 | The Department of Revenue should evaluate the impact on the State's cash flows of current Regulations for wage withholding tax filers and revise them as necessary so that new wage withholding taxpayers are initially assigned the filing status that more accurately reflects their tax liability. | Implemented. |
| 112 | The Department of Revenue should take appropriate action to ensure that controls over cash receipts and revenues are followed so that the correct amounts are reported for Highway Users Tax on the State's financial statements and the TABOR schedule. | Implemented. |
| 113 | The Department of Revenue should establish additional controls over fixed assets. | Implemented. |

Department of Treasury

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| 129 | The Department of Treasury should improve controls over the year-end closing process by independently reviewing all data that are submitted to the State Controller's Office. This review should include formulas used in electronic spreadsheets. | Implemented. |
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Recommendation**Disposition****Statewide Single Audit for Fiscal Year 1994****Department of Administration****Statewide Indirect Cost Plans**

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| 20 | The State Controller should develop a cost-beneficial process to review and analyze the agencies' recoveries of indirect costs from the federal and cash-funded programs to determine the amount of General Fund costs recovered and the impact of changes to the Plans. | Deferred. A Cash Budget Plan Task Force has studied the indirect cost recovery tracking issue and identified that a modification to COFRS is the optimal solution. The State Controller's Office will consider funding for the module in Fiscal Year 2000. |
| 21 | The State Controller should review agencies' Cash Plans to ensure that all eligible indirect costs are included for recovery from cash-funded programs. | Deferred. The State Controller's Office is establishing a program that will focus on assisting agencies in implementing cost identification systems. It is intended that this program will enhance the long-term availability of information needed by management to make operating and policy decisions and provide a rational basis for determining fees for cash programs. It is anticipated that one such project will be started prior to the end of Fiscal Year 1998 and a second project will begin early in Fiscal Year 1999. |

Recommendation**Disposition****Department of Corrections**

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| 30 | The Department should implement procedures to ensure that reports required by law relating to federal grant money be filed with the appropriate federal grantor agencies in order to comply with the general grant requirements. | No longer applicable. The Drug Free Workplace reporting requirement has been discontinued as a general requirement with the implementation of the amendment to the Single Audit Act in 1996. |
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Department of Higher Education**State Historical Society**

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| 39 | The State Historical Society should strengthen its fiscal oversight of grant awards by adopting a risk-based monitoring approach which could include periodic on-site financial reviews or audits using standard internal control checklists. | Not implemented. The agency has been granted additional time to implement. We will continue our follow-up in Fiscal Year 1998. |
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State Board of Agriculture**University of Southern Colorado**

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| 55 | Since this is a purchased software system, we recommend that the University look at the cost-benefit of upgrading the current system or purchasing a new system to fully meet its needs. | Implemented. |
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Recommendation**Disposition****Department of Human Services**

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| 102 | <p>The Department should continue its efforts to develop, document, implement, and maintain a comprehensive disaster recovery plan that includes:</p> <ol style="list-style-type: none">1. Standards and departmentwide policies for recovery and backup of mainframe and Local Area Network data.2. Plans to maintain operations in the event of a disaster situation at the state department building or at any county department of social services. | <p>Not implemented. The Department contracted for a disaster recovery study which was completed in Fiscal Year 1997. The Department will continue to work on incorporating the study's recommendations in Fiscal Year 1998. Follow-up in Fiscal Year 1998.</p> |
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Department of Natural Resources

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| 119 | <p>The Department of Natural Resources should conduct a complete inventory of its capital assets. The Department should use the inventory results to adjust its detailed fixed asset listing and the State's accounting system.</p> | <p>Implemented as applies to federal funds.</p> |
| 120 | <p>The Department of Natural Resources should follow through on its prior year audit response to, on a quarterly basis:</p> <ol style="list-style-type: none">a. Reconcile totals from its detailed fixed asset listing to the State's accounting system.b. Reconcile capital outlay expenditures to the asset additions recorded on the State's accounting system. | <p>Implemented as applies to federal funds.</p> |

Recommendation**Disposition****Statewide Single Audit for Fiscal Year 1993****Department of Education**

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| 43 | The Department of Education should assess the adequacy of controls related to the HP 3000 minicomputer environment. The IMS Unit, in cooperation with program managers and the accounting unit, should consider controls over: | Implemented. |
| | a. Information input into the system. | |
| | b. Program change and development, as well as processing. | |
| | c. Output from the system, including performance of reconciliations. | |
| 45 | The Department of Education should complete the implementation of the HP 3000 minicomputer disaster recovery plan by establishing implementation dates for uncompleted aspects of the plan. | Partially implemented. An outside consulting firm completed a formal disaster recovery plan for the Department in Fiscal Year 1997. A formal request was then made for funding to implement the plan. Follow-up in Fiscal Year 1998. |

Department of Higher Education**Colorado Commission on Higher Education**

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| 61 | The Colorado Commission on Higher Education should complete its policy and procedures manual for financial operations. | Implemented. |
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Recommendation**Disposition****Department of Military Affairs**

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| 174 | <p>The Department of Military Affairs should comply with the Fiscal Responsibility and Accountability Act by:</p> <ul style="list-style-type: none">a. Documenting the internal controls over the payroll and journal voucher systems.b. Making sure its internal control procedures conform to State Fiscal Rules.c. Identifying internal control techniques for each cycle and identifying the position in the Department responsible for performing the function.d. Developing procedures to carry out an annual review of the Department's internal control environment for the purpose of determining if there are changes in conditions. | <p>Partially implemented. The Department has adequate controls in place. Although the Department has begun an annual review of selected controls, it has not yet documented the internal controls over the payroll and journal voucher systems. We will continue our follow-up in Fiscal Year 1998.</p> |
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Statewide Single Audit for Fiscal Year 1992**Department of Corrections**

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| 48 | <p>The Department of Corrections should strengthen its controls over fixed assets by performing a monthly reconciliation between capital expenditures and additions to fixed asset accounts.</p> | <p>Implemented.</p> |
| 49 | <p>The Department of Corrections should complete biennial physical inventories of fixed asset equipment in accordance with Department policy.</p> | <p>Not implemented. The Department is currently identifying all of the assets within the Department which will be reconciled to the financial records. Follow-up in Fiscal Year 1998.</p> |



STATE OF COLORADO

STATE AUDITOR'S OFFICE
(303) 866-2051
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J. DAVID BARBA, C.P.A.
State Auditor

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

October 31, 1997

Independent Auditor's Report

Members of the Legislative Audit Committee:

We have audited the general purpose financial statements of the State of Colorado, as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Colorado, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 1997, on our consideration of the State of Colorado's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the State of Colorado, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

J. David Barba

GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR END**

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS:				
Cash and Cash Equivalents	\$ 770,492	\$ 558,300	\$ 122	\$ 536,262
Taxes Receivable, net	529,044	68,551	-	-
Other Receivables, net	48,223	9,932	16	1,337
Due From Other Governments	182,398	61,591	341	3,719
Due From Other Funds	29,074	10,887	-	5,225
Inventories	51,202	11,443	-	-
Other Current Assets	32,696	767	-	2,189
Investments	31,096	13,835	3,672	20,036
Property, Plant and Equipment, net	-	-	-	-
Rights Under Deferred Compensation	-	-	-	-
Other Long-Term Assets	8,326	108,588	-	215
Amount Available in Debt Service Fund	-	-	-	-
Amount To Be Provided For Retirement Of Long-Term Obligations	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 1,682,551	\$ 843,894	\$ 4,151	\$ 568,983
LIABILITIES:				
Warrants Payable	\$ 77,660	\$ 17,542	\$ -	\$ 5,583
Tax Refunds Payable	205,204	245	-	-
Accounts Payable and Accrued Liabilities	312,151	73,828	-	22,333
TABOR Refund Liability (See Note II-E)	139,026	-	-	-
Due To Other Governments	46,118	47,271	-	-
Due To Other Funds	21,157	26,101	-	8,739
Deferred Revenue	117,822	21,248	-	267
Obligations Under Reverse Repurchase Agreements	24,850	-	-	-
Other Current Liabilities	22,120	20,016	-	1
Deposits Held In Custody For Others	3,955	2	-	-
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Obligations Under Deferred Compensation	-	-	-	-
Other Long-Term Liabilities	286	-	-	-
TOTAL LIABILITIES	970,349	206,253	-	36,923
FUND EQUITY AND OTHER CREDITS:				
Investment in Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings	-	-	-	-
Fund Balances:				
Reserved For:				
Encumbrances	9,923	397,934	-	266,328
Other Specific Purposes	326,154	297,653	4,151	21,020
Long-Term Assets and Long-Term Receivables	1,027	108,839	-	215
Statutory 4 Percent Requirement (See Note I-M)	166,708	-	-	-
Emergencies (See Note I-M)	-	-	-	-
Unreserved:				
Designated for Capital Construction	-	-	-	244,497
Designated For Higher Education	-	-	-	-
Undesignated	208,390	(166,785)	-	-
TOTAL FUND EQUITY AND OTHER CREDITS	712,202	637,641	4,151	532,060
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	\$ 1,682,551	\$ 843,894	\$ 4,151	\$ 568,983

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

PROPRIETARY FUND TYPES			FIDUCIARY FUND TYPES			ACCOUNT GROUPS			MEMORANDUM ONLY	COMPONENT UNITS
ENTERPRISE	INTERNAL SERVICE		TRUST & AGENCY			GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	TOTAL PRIMARY GOVERNMENT	
\$ 85,533	\$ 33,502		\$ 889,682		\$ -	\$ -	\$ -	\$ 194,063	\$ 3,067,956	\$ 115,672
-	-		118,960		-	-	-	-	716,555	4,768
18,790	489		20,253		-	-	-	151,375	250,415	33,223
11,198	58		920		-	-	-	35,640	295,865	11,190
160	41		24,390		-	-	-	26,261	96,038	6,363
10,427	723		28		-	-	-	24,166	97,989	4,488
604	148		13,706		-	-	-	16,450	66,560	2,005
-	-		1,264,131		-	-	-	429,711	1,762,481	203,046
31,410	49,600		11,901		1,378,184	-	-	2,500,953	3,972,048	345,450
-	-		245,653		-	-	-	-	245,653	-
828	-		1,029		-	-	-	5,087	124,073	232,606
-	-		-		-	-	4,151	-	4,151	-
-	-		-		-	-	491,126	-	491,126	-
\$ 158,950	\$ 84,561		\$ 2,590,653		\$ 1,378,184	\$ 495,277	\$ 3,383,706	\$ 11,190,910	\$ 958,811	
\$ 5,287	\$ 4,046		\$ 5,506		\$ -	\$ -	\$ -	\$ 9,889	\$ 125,513	\$ -
-	19		937		-	-	-	-	206,405	-
7,967	5,399		19,267		-	-	-	124,264	565,209	47,455
-	-		-		-	-	-	-	139,026	-
7,305	-		121,753		-	-	-	45	222,492	28,649
16,913	152		8,207		-	-	-	14,769	96,038	6,363
11,112	7,824		1,472		-	-	-	67,615	227,360	982
-	-		-		-	-	-	-	24,850	-
23,478	16,921		8,509		-	-	-	16,800	107,845	11,695
2	-		958,318		-	-	-	32,926	995,203	-
1,022	19,593		98		-	-	69,020	83,515	173,248	-
420	-		-		-	-	-	330,293	330,713	427,215
2,781	1,127		202		-	-	101,872	71,626	177,608	4,915
-	-		245,556		-	-	-	-	245,556	-
2,746	168		9,706		-	-	324,385	34,280	371,571	231
79,033	55,249		1,379,531		-	-	495,277	786,022	4,008,637	527,505
-	-		-		1,378,184	-	-	1,929,465	3,307,649	-
21,842	8,090		-		-	-	-	-	29,932	68,399
58,075	21,222		-		-	-	-	-	79,297	159,540
-	-		-		-	-	-	-	674,185	-
-	-		1,015,864		-	-	-	548,566	2,213,408	42,639
-	-		-		-	-	-	-	110,081	-
-	-		-		-	-	-	-	166,708	-
-	-		195,258		-	-	-	-	195,258	-
-	-		-		-	-	-	-	244,497	-
-	-		-		-	-	-	117,752	117,752	-
-	-		-		-	-	-	1,901	43,506	160,728
79,917	29,312		1,211,122		1,378,184	-	-	2,597,684	7,182,273	431,306
\$ 158,950	\$ 84,561		\$ 2,590,653		\$ 1,378,184	\$ 495,277	\$ 3,383,706	\$ 11,190,910	\$ 958,811	

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1997
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED**

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUES:				
Taxes	\$ 4,530,058	\$ 532,540	\$ -	\$ -
Licenses, Permits, and Fines	139,464	226,195	-	79
Charges for Goods and Services	174,311	13,486	-	-
Interest	74,343	29,987	346	37,170
Federal Grants and Contracts	1,898,999	206,245	-	5,872
Other	44,888	21,727	240	39,816
TOTAL REVENUES	6,862,063	1,030,180	586	82,937
EXPENDITURES:				
Current:				
General Government	190,185	5,660	-	-
Business, Community and Consumer Affairs	185,102	14,881	-	-
Education	84,193	6,417	-	-
Health and Rehabilitation	371,071	2,080	-	-
Justice	538,199	41,964	-	-
Natural Resources	53,897	60,033	-	-
Social Assistance	1,816,605	-	-	-
Transportation	793	577,683	-	-
Capital Outlay	17,557	18,628	-	121,296
Intergovernmental:				
Cities	36,717	95,115	-	2,436
Counties	564,700	139,859	-	307
School Districts	1,906,129	206	-	-
Special Districts	38,205	9,816	-	561
Federal	7,186	130	-	189
Other	95,305	2,251	-	544
Debt Service	17,742	-	37,661	-
TOTAL EXPENDITURES	5,923,586	974,723	37,661	125,333
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	938,477	55,457	(37,075)	(42,396)
OTHER FINANCING SOURCES (USES):				
Operating Transfer-In	132,777	112,944	37,639	264,338
Operating Transfer-Out	(858,467)	(73,556)	-	(252,096)
Capital Lease Proceeds	559	-	-	13,940
Advances from Private or Public Sources	-	7,434	-	1,996
TABOR Refund (See Note II-E)	(139,026)	-	-	-
Other	(127)	(29)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(864,284)	46,793	37,639	28,178
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	74,193	102,250	564	(14,218)
FUND BALANCE, FISCAL YEAR BEGINNING	640,195	535,440	3,587	546,278
Net Residual Equity Transfers-In (Out) (See Note III-L)	-	(49)	-	-
Prior Period Adjustment (See Note III-K)	(2,186)	-	-	-
FUND BALANCE, FISCAL YEAR END	\$ 712,202	\$ 637,641	\$ 4,151	\$ 532,060

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

FIDUCIARY FUND TYPES	MEMORANDUM ONLY TOTAL	COMPONENT
EXPENDABLE TRUST	PRIMARY GOVERNMENT	UNITS
\$ 202,819	\$ 5,265,417	\$ -
22,011	387,749	-
1,010	188,807	-
56,740	198,586	2,655
16,517	2,127,633	-
20,428	127,099	-
319,525	8,295,291	2,655
2,620	198,465	-
187,592	387,575	-
256	90,866	-
327	373,478	-
3,242	583,405	-
225	114,155	-
28	1,816,633	-
-	578,476	-
276	157,757	-
22,692	156,960	-
13,857	718,723	-
188	1,906,523	-
3,736	52,318	-
-	7,505	-
16,745	114,845	-
-	55,403	-
251,784	7,313,087	-
67,741	982,204	2,655
34,688	582,386	-
(43,073)	(1,227,192)	(2,821)
-	14,499	-
-	9,430	-
-	(139,026)	-
-	(156)	-
(8,385)	(760,059)	(2,821)
59,356	222,145	(166)
601,407	2,326,907	42,805
-	(49)	-
-	(2,186)	-
\$ 660,763	\$ 2,546,817	\$ 42,639

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS
BUDGET AND ACTUAL - ALL BUDGETED FUNDS
FOR THE YEAR ENDED JUNE 30, 1997**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$ 1,982,049	
Income Taxes			2,809,667	
Other Taxes			540,654	
Federal Grants and Contracts			2,215,678	
Tuition and Fees			461,408	
Sales and Services			769,131	
Interest Earnings			234,332	
Medicaid Provider Revenues			80,415	
Other Revenues			598,673	
Transfers-In			3,465,289	
TOTAL REVENUES AND TRANSFERS-IN			13,157,296	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 20,984	\$ 21,830	20,571	\$ 1,259
Corrections	290,404	302,614	292,945	9,669
Education	3,547,487	3,619,413	3,561,902	57,511
Governor	40,688	107,318	60,961	46,357
Health Care Policy and Financing	1,596,032	1,597,355	1,588,904	8,451
Higher Education	1,923,135	1,915,648	1,853,482	62,166
Human Services	1,137,182	1,246,493	1,164,220	82,273
Judicial Branch	192,598	195,198	190,647	4,551
Labor and Employment	330,689	376,391	286,207	90,184
Law	26,052	26,664	23,773	2,891
Legislative Branch	23,517	24,075	21,063	3,012
Local Affairs	146,974	171,935	116,686	55,249
Military Affairs	121,242	10,098	7,927	2,171
Natural Resources	305,870	308,794	172,839	135,955
Personnel	280,938	280,186	267,188	12,998
Public Health and Environment	204,839	239,295	212,785	26,510
Public Safety	111,793	130,318	115,576	14,742
Regulatory Agencies	60,011	60,637	54,089	6,548
Revenue	678,146	683,271	628,730	54,541
State	10,309	10,828	9,369	1,459
Transportation	729,367	1,246,537	638,843	607,694
Treasury	765,583	825,845	800,408	25,437
Transfers Not Appropriated by Department	246,959	250,968	250,968	-
SUB-TOTAL OPERATING BUDGETS	12,790,799	13,651,711	12,340,083	1,311,628

(Continued)

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS
BUDGET AND ACTUAL - ALL BUDGETED FUNDS
FOR THE YEAR ENDED JUNE 30, 1997 (Continued)**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital Budgets:				
Departmental:				
Agriculture	273	504	451	53
Corrections	80,748	314,666	49,864	264,802
Education	948	416	37	379
Governor	-	38,416	4,896	33,520
Health Care Policy and Financing	464	664	188	476
Higher Education	142,911	244,468	134,280	110,188
Human Services	14,263	60,803	27,516	33,287
Judicial Branch	-	229	225	4
Labor and Employment	-	104	103	1
Legislative Branch	-	16	5	11
Military Affairs	7,480	11,183	1,510	9,673
Natural Resources	18,902	26,497	11,758	14,739
Personnel	51,878	68,130	61,693	6,437
Public Health and Environment	3,715	11,378	9,816	1,562
Public Safety	5,090	3,119	2,219	900
Regulatory Agencies	1,575	19	9	10
Revenue	1,758	3,452	818	2,634
Transportation	(2,949)	221,128	96,429	124,699
SUB-TOTAL CAPITAL BUDGETS	327,056	1,005,192	401,817	603,375
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$ 13,117,855	\$ 14,656,903	12,741,900	\$ 1,915,003
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			415,396	
FUND BALANCE/EQUITY, JULY 1 - GAAP BASIS			6,650,980	
Add: Budgeted Non-GAAP Expenditures (See Note II-D)			15,437	
Less: GAAP Expenditures Not Budgeted (See Note II-D)			(51,312)	
GAAP Revenue Adjustments (See Note II-D)			(112,339)	
Increase (Decrease) in Non-Budgeted Funds			275,779	
Prior Period Adjustments (See Note III-K)			(11,668)	
FUND BALANCE/EQUITY, JUNE 30 - GAAP BASIS			\$ 7,182,273	

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUNDED
FOR THE YEAR ENDED JUNE 30, 1997**

(DOLLARS IN THOUSANDS)

	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$ 1,521,140	
Income Taxes			2,809,667	
Other Taxes			154,310	
Federal Grants and Contracts			229	
Sales and Services			851	
Interest Earnings			77,331	
Medicaid Provider Revenues			80,415	
Other Revenues			83,992	
Transfers-In			273,156	
TOTAL REVENUES AND TRANSFERS-IN			5,001,091	
EXPENDITURES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 11,167	\$ 11,194	10,942	\$ 252
Corrections	250,252	257,018	256,863	155
Education	1,719,046	1,720,470	1,720,335	135
Governor	2,919	12,446	12,377	69
Health Care Policy and Financing	763,800	758,058	756,414	1,644
Higher Education	618,525	618,678	618,469	209
Human Services	416,427	395,290	384,943	10,347
Judicial Branch	159,027	161,571	159,154	2,417
Labor and Employment	-	153	-	153
Law	8,252	8,519	7,218	1,301
Legislative Branch	23,251	23,809	20,803	3,006
Local Affairs	26,361	28,159	24,832	3,327
Military Affairs	3,325	3,431	3,098	333
Natural Resources	24,078	24,228	23,964	264
Personnel	14,962	15,174	14,550	624
Public Health and Environment	17,740	18,282	18,142	140
Public Safety	36,596	36,778	36,039	739
Regulatory Agencies	1,514	1,533	1,497	36
Revenue	138,128	138,533	136,896	1,637
Treasury	73,783	73,940	73,803	137
Transfers Not Appropriated by Department	246,959	250,968	250,968	-
SUB-TOTAL OPERATING BUDGETS	4,556,112	4,558,232	4,531,307	26,925

(Continued)

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUNDED FOR THE YEAR ENDED JUNE 30, 1997 (Continued)

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital Budgets:				
Departmental:				
Agriculture	273	504	451	53
Corrections	80,698	312,814	48,151	264,663
Education	948	416	37	379
Governor	-	33,299	4,896	28,403
Health Care Policy and Financing	232	332	94	238
Higher Education	129,333	203,391	110,260	93,131
Human Services	12,998	59,144	27,035	32,109
Judicial Branch	-	229	225	4
Legislative Branch	-	16	5	11
Military Affairs	896	2,060	439	1,621
Personnel	34,335	44,198	40,708	3,490
Public Health and Environment	3,500	9,548	7,986	1,562
Public Safety	4,870	52	52	-
Revenue	560	1,260	59	1,201
Transportation	(3,485)	220,592	95,893	124,699
SUB-TOTAL CAPITAL BUDGETS	265,158	887,855	336,291	551,564
TOTAL EXPENDITURES AND TRANSFERS-OUT	\$ 4,821,270	\$ 5,446,087	4,867,598	\$ 578,489
EXCESS OF REVENUES AND TRANSFERS-IN OVER (UNDER) EXPENDITURES AND TRANSFERS-OUT			<u>\$ 133,493</u>	

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS
BUDGET AND ACTUAL - CASH FUNDED
FOR THE YEAR ENDED JUNE 30, 1997**

(DOLLARS IN THOUSANDS)				
	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$ 460,909	
Other Taxes			386,344	
Tuition and Fees			461,408	
Sales and Services			768,280	
Interest Earnings			157,001	
Other Revenues			514,681	
Transfers-In			3,192,133	
TOTAL REVENUES AND TRANSFERS-IN			5,940,756	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 9,396	\$ 9,512	8,934	\$ 578
Corrections	38,522	39,170	29,987	9,183
Education	1,658,716	1,655,862	1,655,037	825
Governor	16,269	20,033	7,828	12,205
Health Care Policy and Financing	12,599	12,578	11,660	918
Higher Education	1,249,724	1,239,840	1,182,043	57,797
Human Services	423,043	213,486	206,177	7,309
Judicial Branch	33,097	32,284	30,650	1,634
Labor and Employment	277,999	295,579	223,552	72,027
Law	17,195	17,540	16,035	1,505
Legislative Branch	266	266	260	6
Local Affairs	83,909	71,849	55,145	16,704
Military Affairs	547	547	470	77
Natural Resources	270,003	263,938	135,819	128,119
Personnel	265,976	264,961	252,638	12,323
Public Health and Environment	51,065	60,941	52,096	8,845
Public Safety	63,845	65,438	63,952	1,486
Regulatory Agencies	57,804	57,846	51,633	6,213
Revenue	539,205	542,568	490,439	52,129
State	10,309	10,828	9,369	1,459
Transportation	523,612	630,017	440,202	189,815
Treasury	691,800	703,805	683,591	20,214
SUB-TOTAL OPERATING BUDGETS	6,294,901	6,208,888	5,607,517	601,371
Capital Budgets:				
Departmental:				
Corrections	50	1,852	1,713	139
Governor	-	5,117	-	5,117
Higher Education	13,578	36,827	22,355	14,472
Human Services	502	721	216	505
Labor and Employment	-	54	54	-
Military Affairs	38	114	80	34
Natural Resources	18,252	18,647	7,342	11,305
Personnel	17,543	23,932	20,985	2,947
Public Health and Environment	215	1,830	1,830	-
Public Safety	220	3,067	2,167	900
Regulatory Agencies	1,575	19	9	10
Revenue	1,198	1,684	759	925
Transportation	536	536	536	-
SUB-TOTAL CAPITAL BUDGETS	53,707	94,400	58,046	36,354
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$ 6,348,608	\$ 6,303,288	5,665,563	\$ 637,725
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			\$ 275,193	

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS BUDGET AND ACTUAL - FEDERALLY FUNDED FOR THE YEAR ENDED JUNE 30, 1997

(DOLLARS IN THOUSANDS)				
	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Federal Grants and Contracts			\$ 2,215,449	
TOTAL REVENUES AND TRANSFERS-IN			2,215,449	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 421	\$ 1,124	695	\$ 429
Corrections	1,630	6,426	6,095	331
Education	169,725	243,081	186,530	56,551
Governor	21,500	74,839	40,756	34,083
Health Care Policy and Financing	819,633	826,719	820,830	5,889
Higher Education	54,886	57,130	52,970	4,160
Human Services	297,712	637,717	573,100	64,617
Judicial Branch	474	1,343	843	500
Labor and Employment	52,690	80,659	62,655	18,004
Law	605	605	520	85
Local Affairs	36,704	71,927	36,709	35,218
Military Affairs	117,370	6,120	4,359	1,761
Natural Resources	11,789	20,628	13,056	7,572
Personnel	-	51	-	51
Public Health and Environment	136,034	160,072	142,547	17,525
Public Safety	11,352	28,102	15,585	12,517
Regulatory Agencies	693	1,258	959	299
Revenue	813	2,170	1,395	775
Transportation	205,755	616,520	198,641	417,879
Treasury	-	48,100	43,014	5,086
SUB-TOTAL OPERATING BUDGETS	1,939,786	2,884,591	2,201,259	683,332
Capital Budgets:				
Departmental:				
Health Care Policy and Financing	232	332	94	238
Higher Education	-	4,250	1,665	2,585
Human Services	763	938	265	673
Labor and Employment	-	50	49	1
Military Affairs	6,546	9,009	991	8,018
Natural Resources	650	7,850	4,416	3,434
Revenue	-	508	-	508
SUB-TOTAL CAPITAL BUDGETS	8,191	22,937	7,480	15,457
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$ 1,947,977	\$ 2,907,528	2,208,739	\$ 698,789
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			\$ 6,710	

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1997
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED**

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
OPERATING REVENUES:		
Licenses and Permits	\$ 43	\$ -
Charges for Goods and Services	415,293	158,310
Interest and Rents	2,967	8,087
Federal Grants and Contracts	63,601	-
Other	324	21
TOTAL OPERATING REVENUES	482,228	166,418
OPERATING EXPENSES:		
Salaries & Fringe Benefits	37,301	18,488
Operating and Travel	100,681	138,594
Cost of Goods Sold	27,354	4,447
Depreciation	2,543	11,010
Intergovernmental Distributions	53,693	-
Prizes and Awards	214,503	-
Other	-	-
TOTAL OPERATING EXPENSES	436,075	172,539
OPERATING INCOME (LOSS)	46,153	(6,121)
NON-OPERATING REVENUES AND (EXPENSES):		
Taxes	-	-
Fines	2	246
Interest and Rents	1,906	13
Grants and Donations	103	-
Federal Grants and Contracts	678	-
Other Financing Sources	-	-
Debt Service	(45)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,644	259
INCOME (LOSS) BEFORE OPERATING TRANSFERS	48,797	(5,862)
OPERATING TRANSFERS:		
Operating Transfer-In	4,247	59
Operating Transfer-Out	(44,205)	(2,443)
TOTAL OPERATING TRANSFERS	(39,958)	(2,384)
NET INCOME/CHANGE IN RETAINED EARNINGS	8,839	(8,246)
FUND EQUITY, FISCAL YEAR BEGINNING	76,851	34,769
Additions (Deductions) to Contributed Capital	2,544	2,789
Change in Unrealized Gains/Losses on Available-for-Sale Securities	-	-
Prior Period/Other Adjustments (See Note III-K)	(8,317)	-
FUND EQUITY, FISCAL YEAR END	\$ 79,917	\$ 29,312

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

FIDUCIARY FUND TYPES	MEMORANDUM ONLY TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
NONEXPENDABLE TRUST		
\$ -	\$ 43	\$ -
-	573,603	228,338
28,567	39,621	12,935
-	63,601	-
-	345	12,009
28,567	677,213	253,282
-	55,789	90,294
-	239,275	93,049
-	31,801	44,295
-	13,553	19,874
-	53,693	-
-	214,503	-
-	-	7,374
-	608,614	254,886
28,567	68,599	(1,604)
-	-	25,573
-	248	-
-	1,919	9,398
63	166	-
-	678	5,119
-	(45)	(8,140)
63	2,966	31,950
28,630	71,565	30,346
1,229	5,535	2,821
(5,915)	(52,563)	-
(4,686)	(47,028)	2,821
23,944	24,537	33,167
526,415	638,035	341,800
-	5,333	10,130
-	-	3,570
-	(8,317)	-
\$ 550,359	\$ 659,588	\$ 388,667

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1997
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Operating Income (Loss)	\$ 46,153	\$ (6,121)
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	2,543	11,010
Interest (Income) Expense	-	(326)
Net Periodic Pension Cost	-	-
Fines	2	246
Loss on Disposal of Fixed Assets	12	-
Other Adjustments	-	-
Net Changes in Assets and Liabilities Related to Operating Activities:		
(Increase) Decrease in Operating Receivables	(5,405)	(66)
(Increase) Decrease in Inventories	(542)	(282)
(Increase) Decrease in Other Operating Assets	143	137
Increase (Decrease) in Accounts Payable	(911)	(452)
Increase (Decrease) in Accrued Compensated Absences	311	(117)
Increase (Decrease) in Other Operating Liabilities	405	(263)
Insurance Premiums	-	-
Claims and General Insurance Expenses Paid	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	42,711	3,766
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Donations	72	-
Federal Grants and Contracts	678	-
Other Financing Sources	-	-
Operating Transfer-In	4,247	59
Operating Transfer-Out	(44,205)	(2,443)
Additions to Contributed Capital	666	-
Net Changes in Assets and Liabilities Related to Non-Capital Financing Activities:		
(Increase) Decrease in Due From Other Funds	85	3
Increase (Decrease) in Due To Other Funds	4,268	(3,126)
NET CASH FROM NON-CAPITAL FINANCING ACTIVITIES	(34,189)	(5,507)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	1,906	1,870
Sales of Investments	-	-
Purchases of Investments	-	-
Net Changes in Assets and Liabilities Related to Investment Activities:		
(Increase) Decrease in Investments	-	-
NET CASH FROM INVESTING ACTIVITIES	1,906	1,870

(Continued)

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

FIDUCIARY FUND TYPES	MEMORANDUM ONLY	
NONEXPENDABLE TRUST	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
\$ 28,567	\$ 68,599	\$ 2,134
-	13,553	19,954
(28,567)	(28,893)	7,295
-	-	4,221
-	248	-
-	12	-
-	-	1,328
(2,330)	(7,801)	5,772
-	(824)	(745)
365	645	(1,001)
-	(1,363)	(5,141)
-	194	(301)
(1,003)	(861)	(6,161)
-	-	4,149
-	-	(7,259)
(2,968)	-	43,509
-	-	24,245
63	135	-
-	678	-
-	-	2,662
1,229	5,535	2,821
(5,915)	(52,563)	-
-	666	-
(102)	(14)	-
-	1,142	-
(4,725)	(44,421)	5,483
28,567	32,343	6,722
-	-	261,564
(9,950)	(9,950)	(261,736)
(188,299)	(188,299)	(4,950)
(169,682)	(165,906)	1,600

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1997
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED (CONTINUED)

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Taxes	-	-
Principal Repayments of Loans Receivable	-	-
Loans Made	-	-
Payments from Other Fund - Advance	-	-
Payments to Other Fund - Advance	-	-
Note and Bond Proceeds	-	-
Payment to Refunded Escrow Agent	-	-
Received from Lease Escrow	-	-
Additions to Contributed Capital	-	49
Purchase of Property, Plant, and Equipment	-	-
Capital Lease Obligation Payments	(248)	(6,534)
Debt Service Payments	(121)	-
Net Changes in Assets and Liabilities Related to Capital Financing Activities:		
(Increase) Decrease in Property, Plant and Equipment	(2,445)	(2,697)
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(2,814)	(9,182)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,614	(9,053)
CASH AND CASH EQUIVALENTS, FISCAL YEAR BEGINNING	77,919	42,555
CASH AND CASH EQUIVALENTS, FISCAL YEAR END	\$ 85,533	\$ 33,502
RECONCILIATION TO THE COMBINED BALANCE SHEET		
Add: Expendable Trust Funds		
Agency Funds		
CASH AND CASH EQUIVALENTS, FISCAL YEAR END	\$ 85,533	\$ 33,502

SUPPLEMENTARY INFORMATION ON NONCASH TRANSACTIONS (See Note III-B):

Fixed Assets Transferred from General Fixed Asset Group of Accounts	\$ 9	\$ 2,740
Donation of Fixed Assets	31	-
Fixed Assets Transferred to General Fixed Asset Group of Accounts	8,317	-
Loss on Disposal of Fixed Assets	13	-
Forgiveness of a Debt Owed to the General Fund	407	-
Assumption of Capital Lease Obligation	25	8,317
Contribution of the Net Assets of the State Fair Authority	1,462	-
Conversion of Inventory to Fixed Assets	20	-
Reclassification to Accounts Receivable of Condemned Property	-	-
Reclassification to Accounts Payable of Ballpark Improvement Costs	-	-

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

FIDUCIARY FUND TYPES	MEMORANDUM ONLY TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
NONEXPENDABLE TRUST		
-	-	25,218
-	-	8,382
-	-	(20,189)
-	-	1,725
-	-	(1,725)
-	-	44,479
-	-	(30,176)
-	-	321
-	49	10,107
-	-	(20,525)
-	(6,782)	(6,791)
-	(121)	(33,257)
-	(5,142)	-
-	(11,996)	(22,431)
(177,375)	(178,814)	8,897
216,619	337,093	64,375
\$ 39,244	\$ 158,279	\$ 73,272
612,606		42,400
237,832		-
\$ 889,682	\$ 158,279	\$ 115,672

\$ -	\$ -
-	-
-	-
-	-
-	-
-	-
-	303
-	112

**COMBINED BALANCE SHEET
ALL COLLEGE AND UNIVERSITY FUNDS
JUNE 30, 1997**

(DOLLARS IN THOUSANDS)	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS
	UNRESTRICTED	RESTRICTED		
ASSETS:				
Cash and Cash Equivalents	\$ 114,435	\$ 5,895	\$ 3,203	\$ 5,377
Accounts Receivable:				
Tuition, Fees, Charges for Services, net	51,196	17,077	87	-
Intergovernmental	215	35,056	195	-
Other	2,065	-	184	1
Sub-total Accounts Receivable	53,476	52,133	466	1
Loans and Notes Receivable, net	113	5	79,147	-
Due From Other Funds	6,209	7,459	3	217
Inventories	24,166	-	-	-
Other Current Assets	15,342	355	26	-
Investments	181,261	31,284	3,294	49,843
Plant Facilities:				
Land and Improvements	-	-	-	2,366
Buildings and Improvements, net	-	-	-	-
Leasehold Improvements, net	-	-	-	-
Construction in Progress	-	-	-	-
Equipment, net	-	-	-	-
Library Books	-	-	-	-
Other Fixed Assets	-	-	-	-
Sub-total Plant Facilities	-	-	-	2,366
Other Long-Term Assets	3,483	7	-	-
TOTAL ASSETS	\$ 398,485	\$ 97,138	\$ 86,139	\$ 57,804
LIABILITIES:				
Warrants Payable	\$ 9,194	\$ 522	\$ 3	\$ -
Accounts Payable and Accrued Liabilities	77,945	20,779	59	1
Due To Other Governments	1	44	-	-
Due To Other Funds	3,211	5,130	-	950
Deferred Revenue	66,134	1,481	-	-
Other Current Liabilities	17,151	128	1,665	72
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	-	48	-	-
Accrued Compensated Absences	71,507	119	-	-
Other Long-Term Liabilities	33,689	121	200	-
TOTAL LIABILITIES	278,832	28,372	1,927	1,023
FUND BALANCE:				
Investment in Fixed Assets	-	-	-	-
Restricted	-	68,766	84,212	56,781
Unrestricted:				
Designated	117,752	-	-	-
Undesignated	1,901	-	-	-
TOTAL FUND BALANCE	119,653	68,766	84,212	56,781
TOTAL LIABILITIES AND FUND BALANCE	\$ 398,485	\$ 97,138	\$ 86,139	\$ 57,804

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

PLANT FUNDS			MEMORANDUM ONLY	
UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	AGENCY FUNDS	TOTALS
\$ 46,550	\$ 4,249	\$ -	\$ 14,354	\$ 194,063
581	84	-	412	69,437
9	-	-	165	35,640
227	178	-	6	2,661
817	262	-	583	107,738
12	-	-	-	79,277
12,017	356	-	-	26,261
-	-	-	-	24,166
690	-	-	37	16,450
141,505	15,875	-	6,649	429,711
-	-	146,482	-	148,848
-	-	1,387,156	-	1,387,156
-	-	3,257	-	3,257
217,002	-	-	-	217,002
-	-	523,771	-	523,771
-	-	220,137	-	220,137
-	-	782	-	782
217,002	-	2,281,585	-	2,500,953
574	-	1,023	-	5,087
\$ 419,167	\$ 20,742	\$ 2,282,608	\$ 21,623	\$ 3,383,706
\$ 60	\$ 4	\$ -	\$ 106	\$ 9,889
18,528	3,612	-	3,340	124,264
-	-	-	-	45
1,270	219	3,866	123	14,769
-	-	-	-	67,615
1,089	31	11,536	18,054	49,726
13,517	1,859	68,139	-	83,515
59,390	1,278	269,577	-	330,293
-	-	-	-	71,626
60	185	25	-	34,280
93,914	7,188	353,143	21,623	786,022
-	-	1,929,465	-	1,929,465
325,253	13,554	-	-	548,566
-	-	-	-	117,752
-	-	-	-	1,901
325,253	13,554	1,929,465	-	2,597,684
\$ 419,167	\$ 20,742	\$ 2,282,608	\$ 21,623	\$ 3,383,706

COMBINED STATEMENT OF CHANGES IN FUND BALANCE ALL COLLEGE AND UNIVERSITY FUNDS FOR THE YEAR ENDED JUNE 30, 1997

(DOLLARS IN THOUSANDS)	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS
	UNRESTRICTED	RESTRICTED		
REVENUES AND OTHER ADDITIONS:				
Tuition and Fees	\$ 570,234	\$ -	\$ -	\$ -
Federal Grants and Contracts	9,700	607,105	793	-
State and Local Grants and Contracts	652	44,266	-	-
Private Gifts, Grants, and Contracts	1,150	114,060	65	205
Indirect Cost Recoveries	83,064	-	-	-
Investment Income	17,622	4,116	380	2,114
Sales and Services of Educational Activities	85,809	58	-	-
Sales and Services of Auxiliaries and Hospitals	274,866	-	-	-
Realized Gain (Loss) on Investments	-	-	-	2,382
Gain (Loss) on Debt Extinguishment	-	-	-	-
Interest on Loans Receivable	-	-	1,861	8
Retirement of Indebtedness	-	-	-	-
Additions to Plant Facilities	-	-	-	-
Other Revenues and Additions	42,894	222	28,599	951
TOTAL REVENUES AND OTHER ADDITIONS	1,085,991	769,827	31,698	5,660
EXPENDITURES AND OTHER DEDUCTIONS:				
Educational and General:				
Instructional	649,966	89,730	-	-
Research	34,196	291,296	-	-
Public Service	46,332	37,076	-	-
Academic Support	137,868	10,323	-	-
Student Services	109,338	11,528	-	-
Institutional Support	152,116	9,279	-	-
Operation of Plant	101,927	478	-	-
Scholarships and Fellowships	31,578	266,709	-	-
Sub-Total Educational and General	1,263,321	716,419	-	-
Auxiliaries and Hospitals	259,146	3,804	-	-
Indirect Cost Charges	-	82,677	387	-
Loan Cancellation and Write-off	-	-	2,169	-
Expended for Plant Facilities	-	-	-	-
Retirement of Indebtedness	-	-	-	-
Interest on Indebtedness	-	-	-	-
Disposal of Plant Facilities	-	-	-	-
Other Expenditures and Deductions	-	1	28,413	326
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	1,522,467	802,901	30,969	326
TRANSFERS BETWEEN FUNDS - (ADDITIONS)/DEDUCTIONS:				
Mandatory Transfers (In) Out	42,983	(93)	(450)	-
Nonmandatory Transfers (In) Out	50,249	4,214	64	1,892
Net Operating Transfers From State Funds	(550,661)	(45,066)	-	(177)
TOTAL EXPENDITURES, DEDUCTIONS AND TRANSFERS	1,065,038	761,956	30,583	2,041
NET INCREASE (DECREASE) IN FUND BALANCE	20,953	7,871	1,115	3,619
FUND BALANCE, JULY 1	95,936	60,895	83,097	53,162
Prior Period Adjustment (See Note III-K)	2,764	-	-	-
FUND BALANCE, JUNE 30	\$ 119,653	\$ 68,766	\$ 84,212	\$ 56,781

See accompanying notes to the financial statements.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

PLANT FUNDS			MEMORANDUM
UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	ONLY TOTALS
\$ -	\$ -	\$ -	\$ 570,234
2,406	168	-	620,172
2,618	-	-	47,536
14,514	579	-	130,573
-	-	-	83,064
9,203	1,637	-	35,072
-	-	-	85,867
-	-	-	274,866
-	-	-	2,382
275	(1,340)	(2,501)	(3,566)
-	-	-	1,869
2,894	-	29,531	32,425
-	-	173,584	173,584
4,886	873	2,318	80,743
36,796	1,917	202,932	2,134,821
-	-	-	739,696
-	-	-	325,492
-	-	-	83,408
-	-	-	148,191
-	-	-	120,866
-	-	-	161,395
-	-	-	102,405
-	-	-	298,287
-	-	-	1,979,740
-	-	-	262,950
-	-	-	83,064
-	-	-	2,169
136,392	-	-	136,392
205	32,866	-	33,071
676	18,834	24	19,534
-	-	118,913	118,913
4,963	183	(4,260)	29,626
142,236	51,883	114,677	2,665,459
3,122	(45,573)	11	-
(52,083)	407	(4,743)	-
(95,930)	-	-	(691,834)
(2,655)	6,717	109,945	1,973,625
39,451	(4,800)	92,987	161,196
288,469	18,354	1,837,740	2,437,653
(2,667)	-	(1,262)	(1,165)
\$ 325,253	\$ 13,554	\$ 1,929,465	\$ 2,597,684

NOTES TO THE FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of the State of Colorado have been prepared in conformance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, the disclosed amount of contingent liabilities at the date of the financial statements, and the reported amounts of revenues, expenditures/expenses during the reporting period. Actual results could differ from those estimates.

A. REPORTING ENTITY

For financial reporting purposes, the State of Colorado's primary government includes all funds and account groups of the state, its departments, agencies, and state funded institutions of higher education that make up the state's legal entity. The state's reporting entity also includes those component units, which are legally separate entities, for which the state's elected officials are financially accountable.

Financial accountability is defined in GASB Statement No. 14, "The Financial Reporting Entity." The state is financially accountable for those entities for which the state appoints a voting majority of its governing board, and either is able to impose its will upon the entity or there exists a financial benefit or burden upon the state. For those entities that the state does not appoint a voting majority of the governing board, GASB Statement No. 14 includes them in the reporting entity if there is a fiscal dependency. Entities that do not meet the criteria for inclusion may still be included if it would be misleading to exclude them.

Discretely presented in the combined financial statements for the state are the following entities:

- Denver Metropolitan Major League Baseball Stadium District
- University of Colorado Hospital Authority
- Colorado Water Resources and Power Development Authority
- Colorado Uninsurable Health Insurance Plan

With the exception of the University of Colorado Hospital Authority, each governing board member for these entities is appointed by the Governor and confirmed by the Senate. The board of the University of Colorado Hospital Authority is appointed by the Board of Regents of the University of Colorado.

The University of Colorado Hospital Authority and the Colorado Uninsurable Health Insurance Plan are included because they present a financial burden upon the state. The Baseball Stadium District is included because its board serves at the pleasure of the Governor, and therefore, the state is able to impose its will upon the District. The Water Resources and Power Development Authority is also included because the state is able to impose its will upon the authority.

Detailed financial information may be obtained directly from these organizations. The Colorado State Fair Authority was abolished by statute June 30, 1997 and recreated with the same name as an agency in the Department of Agriculture. This was necessitated by the Authority's cash flow problems and subsequent need for a state appropriation. Audited statements for the State Fair Authority from the period January 1, 1996 to June 30, 1997 are unavailable, and therefore, no financial data is shown in this report for this period during which the State Fair Authority was a component unit of the state.

The following related organizations, for which the state appoints a voting majority of their governing boards, are not part of the reporting entity based on the criteria of GASB Statement No. 14:

- Colorado Compensation Insurance Authority
- Colorado Post-Secondary Educational Facilities Authority
- Colorado Student Obligation Bond Authority
- Colorado Health Facilities Authority
- Agricultural Development Authority
- Colorado Housing and Finance Authority
- Colorado Sheep and Wool Authority
- Colorado Beef Council Authority
- Colorado Travel and Tourism Authority
- Fire and Police Pension Association
- The State Board of the Great Outdoors Colorado Trust Fund
- Various College and University Foundations

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

Even though the appointment of governing boards of these authorities is similar to those included in the reporting entity, the state does not impose its will, nor does it have a financial benefit or burden relationship with these entities. Detailed financial information may be obtained directly from these organizations.

The state has entered into a joint operating agreement with the Huerfano County Hospital District to provide patient care at the Colorado State Veterans Nursing Home at Walsenburg. The facility is owned by the state but is operated by the hospital district under a twenty year contract that is renewable at the district's option for successive ten year terms up to 99 years from the original commencement date in November 1993.

The state's contract with the district states that the district is responsible for funding the operating deficits of the nursing home; however, since the state owns the nursing home, it retains ultimate financial responsibility for the home. Only the state's share of assets, liabilities, revenues and expenses associated with the joint operation are shown in these financial statements. These include the land, building, and some of the equipment for the nursing home as well as revenues and expenses associated with the state's on-site contract administrator. The pass-through by the state of U.S. Veterans Administration's funds to the district is also shown as revenue and expense of the state.

B. FUND STRUCTURE

Primary Government

The financial activities of the state are organized on the basis of individual funds and account groups. Each fund is a separate accounting entity, in which the operations are recorded in discrete sets of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures, or expenses, of that entity. For financial statement presentation, similar funds have been combined into fund types and categories.

GOVERNMENTAL FUNDS

General Fund

Transactions related to resources obtained and used for those services traditionally provided by state government, which are not accounted for in other funds, are accounted for in the General Fund. Resources obtained from federal grants which support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements.

Special Revenue Funds

Transactions related to resources obtained from specific sources, and restricted to specific purposes are accounted for in the special revenue funds. The individual funds include the Highway Fund, the Wildlife Fund, the Labor Fund, the Gaming Fund, and the Water Projects Construction Fund.

Debt Service Fund

This fund accounts for the accumulation of resources, principally transfers from other funds, for the payment of long-term debt principal and interest. The primary debt serviced by this fund consists of certain long-term lease purchase agreements.

Capital Projects Funds

Transactions related to resources obtained and used for acquisition, construction, or improvement of state owned facilities are accounted for in the capital projects funds.

PROPRIETARY FUNDS

Enterprise Funds

These funds account for operations that are financed and operated in a manner much like private business enterprises. Costs of providing goods and services to the general public, including depreciation, are recovered primarily through user charges.

Internal Service Funds

These funds account for the operations that provide goods or services on a cost-reimbursement basis to state agencies.

FIDUCIARY FUND TYPES

Trust and Agency Funds

These funds account for assets held by the state in a trustee capacity or as an agent for other organizations or individuals. They include agency funds, expendable and nonexpendable trust funds.

Agency funds are used to account for assets held for other funds, governments, or individuals. They are custodial in nature and do not involve the measurement of operations.

The expendable trust fund classification is used when both the principal and revenue earned may be expended for purposes designated by the trust agreement.

Nonexpendable trust funds require that the principal of the fund remains intact while only the earnings of the fund are expendable.

ACCOUNT GROUPS

General Fixed Assets Account Group

Land, buildings, equipment and other capital assets, of the governmental fund types are accounted for in this group. Capital assets of the proprietary, trust, and the college and university funds are recorded in their respective funds and may be depreciated there. Infrastructure is not recorded in the state's accounting system.

General Long-term Debt Account Group

This group accounts for long-term liabilities of the governmental type funds, such as general liability, lease purchase obligations, employee leave obligations, and employee workers' compensation claims. It also accounts for short-term risk management liabilities for which expendable financial resources are not available. Long-term obligations of the proprietary funds, trust funds, and the college and universities are accounted for in their respective funds.

COLLEGE AND UNIVERSITY FUNDS

These funds account for the operations of the state supported system of higher education. The College and University Funds consist of the following funds:

Current Funds Unrestricted account for economic resources which are expendable for any purpose in accomplishing the institutions' primary objectives.

Current Funds Restricted account for resources received from donors or other outside agencies, primarily the federal government, that are restricted for specific purposes.

Loan Funds account for resources available for student loans.

Endowment Funds account for resources contributed by donors. While the principal portion of the contribution must remain intact, earnings may be added to the principal or expended for restricted or unrestricted purposes.

Plant Funds account for resources available, acquisition costs, debt service requirements, and liabilities related to acquiring or repairing institutional properties.

Agency Funds account for resources held by the institution acting in the capacity as agent for distribution to designated beneficiaries.

Component Units

The Denver Metropolitan Major League Baseball Stadium District uses proprietary fund accounting in preparation of its financial statements. The Colorado Uninsurable Health Insurance Plan uses practices prescribed or permitted by the

state's Division of Insurance. The financial information for both entities is presented as of December 31, 1996.

The Colorado Water Resources and Power Development Authority uses proprietary fund accounting for all its funds with the exception of governmental fund accounting for its expendable trust fund and its agency fund. The Authority's financial information is presented as of December 31, 1996.

The University of Colorado Hospital Authority uses proprietary fund accounting. Financial information for the authority is presented as of June 30, 1997.

C. BASIS OF ACCOUNTING

Primary Government

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Nonexpendable trust funds and proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental fund types, expendable trust funds, and agency funds are reported on the modified accrual basis. This basis of accounting recognizes revenues when they are measurable and available to finance current operations or to liquidate liabilities existing at fiscal year-end.

Historical data, adjusted for economic trends, is used in the estimation of the following accruals:

- Sales, use, liquor, and cigarette taxes are accrued based on filings received and an estimate of filings due by June 30th.
- Net income taxes from individuals, corporations, and trusts are accrued based on current income earned by the taxpayer prior to June 30th. Quarterly filings, withholding statements, and other historical data are used to estimate the taxpayer's current income. The revenue is accrued net of an allowance for uncollectable taxes.

Revenues earned under the terms of agreements with other governments or private sources are recorded at the time that the related expenditures are made.

Expenditures are recognized during the period in which the fund liability is incurred, except for accumulated employee leave time, principal and interest on long-term debt, which is recorded when due, risk management liabilities in excess of the available current financial resources appropriated for that

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

purpose, and inventories which are generally considered expenditures when consumed.

Special reporting treatment at year-end is accorded to encumbrances. In the General Fund, a reserve for encumbrances is recorded at year-end for the appropriation that will be rolled-forward to cover encumbrances. In the Capital Projects Fund and the Highway Fund, a reserve for encumbrances is established for the contracted legal obligations of the funds.

Proprietary fund types and nonexpendable trust funds are reported on an accrual basis. Using this basis, revenues are recognized when earned, and expenses, including depreciation, are recognized when incurred.

College and university funds are reported on the accrual basis, except for depreciation related to plant fund assets which is generally not recorded, and revenues and expenditures related to summer school programs which are recorded primarily in the subsequent fiscal year in accordance with the National Association of College and University Business Officers' College and University Business Administration.

The state has determined that proprietary and non-expendable trust funds will apply all applicable GASB pronouncements, regardless of issue date, as well as the following pronouncements issued on or before November 10, 1989: FASB Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with, or contradict, GASB pronouncements.

Component Units

The Colorado Uninsurable Health Insurance Plan's statements are presented in conformance with accounting practices prescribed or permitted by the Colorado Division of Insurance. These practices vary in some respects from generally accepted accounting principles (GAAP). The most significant of these variances resulting from prescribed practices is that certain assets designated as nonadmitted assets have been excluded from the balance sheet. In addition, no provision is made for premium deficiencies. The only variance resulting from a permitted practice is that restricted cash held by the state treasurer and not yet appropriated by the General Assembly is included as an admitted asset.

The University of Colorado Hospital Authority has elected to adopt the provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide for Health Care Organizations, which are required for financial statements for periods beginning on or after June 15, 1996.

In conjunction with such provisions, the hospital has qualified as a governmental entity. In applying governmental GAAP, the hospital has elected to apply the provisions of all relevant pronouncements of FASB, including those issued after November 30, 1989.

D. ELIMINATIONS

Substantially all intrafund transactions and balances of the primary government have been eliminated. Substantially all interfund transactions are classified as operating transfers-in or operating transfers-out after the revenues and expenditures/expenses are reported on each of the operating statements.

E. INSURANCE

The state has agreements with the Colorado Compensation Insurance Authority (CCIA), a related party, to administer a Paid Loss/Retro Plan for workers' compensation insurance claims through June 30, 1996. For claims arising after that date, the state is self-insured for workers' compensation. The state reimburses CCIA for the current cost of claims paid and related administrative expenses. Actuarially determined liabilities are accrued for claims to be paid in future years.

The state insures its property through private carriers and is self-insured for general liability for both its officials and employees.

F. TOTAL COLUMN ON COMBINED STATEMENTS

The total columns on the combined statements for the primary government are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Nor are they comparable to a consolidation as interfund eliminations have not been made in the aggregation of this data.

G. CASH AND CASH EQUIVALENTS

Primary Government

The state maintains numerous cash accounts for administrative purposes. The cash reflected on the balance sheet is the composite amount of all accounts, although some of the individual accounts may be periodically overdrawn. Where a fund category has a deficit cash position, that deficit has been reclassified to an interfund payable to the General Fund.

For purposes of reporting cash flows, cash and cash equivalents are defined as cash-on-hand, demand deposits, certificates of deposit with financial institutions, and cash with the state treasurer.

Component Units

The University of Colorado Hospital Authority and the Colorado Uninsurable Health Insurance Plan considers highly liquid investments with an initial maturity of three months or less to be cash equivalents.

The Denver Metropolitan Major League Baseball Stadium District, and the Colorado Water Resources and Power Development Authority consider investments with a maturity of three months or less when purchased to be cash equivalents.

H. INVENTORY

Inventories of the various state agencies primarily comprise federal food stamps, finished goods inventories held for resale by Correctional Industries, and consumable items such as office and institutional supplies, fuel, and maintenance items.

Inventories of the governmental funds are stated at cost, while inventories of the proprietary funds are stated at the lower of cost or market. The state uses various valuation methods (FIFO, average, etc.) depending upon the state agency. The method used in each agency is consistent from year to year.

Consumable inventories that are material are expended at the time they are consumed. Immaterial consumable inventories are expended at the time of purchase, while inventories held for resale are expensed at the time of sale.

I. INVESTMENTS

Items classified as investments are both short and long-term investments, which are generally stated at cost or amortized costs (See Note III-F). The investments of the deferred compensation plan are carried at market value.

The state treasurer records interest based on book yield as adjusted for amortization of premiums and discounts. Realized gains and losses related to market value are recognized only at the time of sale.

J. PROPERTY, PLANT, AND EQUIPMENT

Primary Government

Capital assets are carried at cost on the balance sheet. Donated capital assets are carried at their fair market value at the date of donation. The minimum dollar amount of assets that must be capitalized is \$5,000.

Generally, the state does not capitalize interest during the construction of general fixed assets. General fixed assets are not depreciated. Assets in proprietary and non expendable trust are depreciated using the straight-line method. Assets in the college and university funds may be depreciated using the straight-line method.

The following useful lives are used for depreciation:

Buildings	25-40 years
Improvements other than buildings	10-17 years
Furniture, machinery and equipment	5-12 years

Component Units

The Denver Metropolitan Major League Baseball Stadium and the University of Colorado Hospital Authority capitalize interest during the construction of fixed assets.

K. DEFERRED REVENUE

With the exception of higher education funds, revenues received from the federal government and other program sponsors are deferred until such time as the related expenditures are made. Also, it is the policy of the state's higher education institutions to defer summer school tuition to the following fiscal year.

L. ACCRUED COMPENSATED ABSENCES LIABILITY

Primary Government

State law concerning the accrual of sick leave was changed effective July 1, 1988. After that date all employees in classified permanent positions within the State Personnel System accrue sick leave at the rate of 6.66 hours per month. Total sick leave per employee is limited to their respective accrued balance on July 1, 1988 plus 360 additional hours. After earning the maximum accrual each employee may convert five hours of sick leave to one hour of annual leave. Employees are paid for one-fourth of their unused sick leave upon death or retirement.

Annual leave is earned at increasing rates based upon employment service longevity. In no event can a classified employee accumulate more than 42 days of annual leave at the end of a fiscal year. Employees are paid 100% of their annual leave balance upon leaving state service.

Compensated absence liabilities related to the governmental funds are recorded in the Long-Term Debt Account Group. The current portion of the compensated absence liability accrual is not recognized in the governmental funds as it is not expected to be funded out of current available resources. For all other fund types, both current and long-term portions are recorded as individual fund liabilities.

Component Units

University of Colorado Hospital employees use paid time off (PTO) for vacation, holidays, short-term illness, and personal absences. Extended illness pay (EIP) is used to continue salary during extended absences due to medical disability or serious health conditions. Both PTO and EIP earnings are based on length of service. The hospital records PTO expense as earned. Extended illness pay earned as of June 30, 1997 and 1996 approximated \$6.2 million and \$5.9 million, respectively, of which \$249,000 and \$234,000, respectively, is expected to become payable and is accrued in the hospital's statements.

The Colorado Water Resources and Power Development Authority recognizes unused vacation benefits as they are earned.

M. FUND EQUITY

Reserved fund balances indicate that a portion of fund equity is not available for expenditure, or is legally segregated for a specific use. Designated fund balances are not legally segregated, but indicate tentative management plans for future use of funds.

The fund balance of the General Fund consists of a reserved and an unreserved portion. Amounts are reserved as provided by statute or as provided by generally accepted accounting principles. The unreserved portion of fund equity is available for future use as working capital or to be appropriated. Since the state is prohibited by its Constitution from incurring general obligation debt, the unreserved fund equity must be positive at year-end.

Reserves of the fund equity at June 30, include:

Reserved for Encumbrances - In the General Fund, this reserve is for the portion of the Fiscal Year 1996-97 appropriation that was encumbered for goods and services that were, due to extenuating circumstances, not received prior to June 30, 1997. Thus, the specific appropriation related to these items is rolled-forward to Fiscal Year 1997-98.

In the Special Revenue and Capital Projects Funds this reserve represents purchase orders, contracts and long-term contracts related to construction of major capital projects. Since the resources of these funds are received, in many cases, after the long-term contracts are executed and recorded as encumbrances, the undesignated reserve or portion reserved for other specific purposes may reflect a deficit. This deficit will be funded by future proceeds.

Reserved for Other Specific Purposes - These reserves are used to indicate that a portion of fund balance is restricted as to its use. The restriction of the representative assets may have been placed there by their donor in the case of fiduciary funds, by statute in the General and other governmental type funds, or reserved for special purposes such as the payment of debt principal in the case of the Debt Service Fund.

In the college and university funds, all fund balances with the exception of the Current Unrestricted Fund are reserved to indicate the restrictions of available assets to specific purposes of these funds.

Reserved for Long-Term Assets and Long-Term Receivables - These reserves in the governmental funds are used to reserve the portion of fund balance that relates to long-term interfund receivables and other long-term assets. These assets are not currently available for appropriation.

Reserved for Statutory 4 Percent Requirement - CRS 24-75-201.1(d)(III) requires that four percent of the amount appropriated for expenditure from the General Fund be reserved for that fiscal year.

Reserved for Emergencies - Article X, Section 20 (TABOR) of the State Constitution requires the reservation of three percent or more of the 1996-97 Fiscal Year Spending for emergencies. Fiscal Year Spending is defined in TABOR as all spending and reserve increases except for spending from certain excluded revenues. See Note II-E, Tax, Spending and Debt Limitations.

N. OUTSTANDING ENCUMBRANCES

Encumbrance accounting, under which purchase orders and contracts for expenditures of money are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all funds except the College and University Funds.

Encumbrances do not constitute expenditures or liabilities, nor do they lapse at year-end, but are carried forward to the subsequent year, committing the available appropriation.

NOTE II. BUDGETS - LEGAL COMPLIANCE

A. BUDGETARY BASIS

The budgetary fund types used by the state differ from the generally accepted accounting fund types. These budgetary fund types are general, cash, and federal funds. For budgetary purposes, cash funds are all funds received by the state that have been designated to support specific expenditures. Federal funds are revenues received from the Federal government. General purpose revenues are not designated for specific expenditures.

Eliminations of transfers and intrafund transactions are not made in the budgetary funds if those transactions are under budgetary control. Thus, revenues and expenditures in these funds are shown at their gross amounts. This results in several instances of duplicate recording of revenues and expenditures. An expenditure of one budgetary fund may be shown as a transfer-in or a revenue in another budgetary fund.

B. BUDGETARY PROCESS

The financial operations of the legislative, judicial, and executive branches of the state's government, with the exception of custodial funds or federal moneys not requiring matching state funds, are controlled by annual appropriation made by the General Assembly. The Transportation Department's portion of the Highway Fund is appropriated to the State Transportation Com-

mission. Within the legislative appropriation, the Commission may appropriate the specific projects and other operations of the Department. In addition, the Commission may appropriate available fund balance from their portion of the Highway Fund.

The legislative appropriation is constitutionally limited to the unrestricted funds held at the beginning of the year plus revenues estimated to be received during the year as determined by the modified accrual basis of accounting. The original appropriation by the General Assembly in the Long Appropriations Bill segregates the budget of the state into its operating and capital components. The majority of the capital budgets are accounted for in the Capital Construction Fund, with the primary exception being budgeted capital funds used for infrastructure.

The Governor has line item veto authority over the Long Appropriations Bill, but the General Assembly may override each individual line item veto by a two-thirds majority vote in each house.

General and cash fund appropriations, with the exception of capital construction, lapse at year-end unless executive action is taken to roll-forward all or part of the remaining unspent budget authority. Appropriations that meet the strict criteria for roll-forward are reserved at year-end. Since capital construction appropriations are generally available for three years after appropriation, significant amounts of the capital budgets remain unexpended at fiscal year-end.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

The appropriation controls the combined expenditures and encumbrances of the state, in the majority of the cases, to the level of line item within the agency. However, several agencies are appropriated at the agency level, and the institutions of higher education are appropriated at the governing board level. The appropriation may be adjusted in the following session of the General Assembly by a supplemental appropriation. Statutes allow the Judicial and Executive Branches, at year end, to transfer legislative appropriations within departments for expenditures of like purpose.

On the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual*, the column titled Original Appropriation consists of the Long Appropriations Act including anticipated federal funds, special bills, and any statutorily authorized appropriations. The column titled Final Spending Authority includes the original appropriation, federal funds actually awarded, supplemental appropriations of the legislature, and other miscellaneous budgetary items.

C. OVEREXPENDITURES

Expenditures/expenses are determined using the modified accrual or accrual basis of accounting even if the accrual will result in an overexpenditure. If earned cash revenues plus available fund balance, and earned federal revenues, are less than cash and federal expenditures, then an overexpenditure exists even if the expenditures did not exceed the total legislative line item appropriation.

The state controller may allow certain overexpenditures of the legal appropriation with the approval of the Governor. If the controller restricts the subsequent year appropriation, the agency is required to seek a supplemental appropriation from the General Assembly or reduce their subsequent year's expenditures.

Overexpenditures existing at June 30, 1997, for which the controller has restricted a future appropriation are:

- The Department of Corrections overexpended their appropriation of general funds for the housing of state prisoners in local jails by \$319,187. The controller will restrict the full amount of the overexpenditure.
- The Infant Immunization Program in the Department of Health Care Policy and Financing was overexpended by \$34,770 of general funds. Since the Fiscal Year 1997-98 appropriation cannot

support a restriction of this amount, the controller will restrict a like amount of general funds in another line within the department.

- The Division of Private Occupational Schools in the Department of Higher Education overexpended its cash fund appropriation by \$8,648 because of unanticipated and substantial increases in legal services. The controller will restrict this amount for Fiscal Year 1997-98.
- The Division of Parks and Outdoor Recreation in the Department of Natural Resources incurred and charged costs to the Federal Boat Safety Grant, and some of those charges were later disallowed by the federal government. This resulted in an overexpenditure of \$69,132 in federal funds. The controller will restrict this amount in the Fiscal Year 1997-98 appropriation.
- The Infant Immunization Program in the Department of Public Health and Environment was overexpended by \$66,667 of cash funds. Since the Fiscal Year 1997-98 appropriation is for only \$20,211, the controller will restrict only that amount of cash fund appropriation.

Overexpenditures or fund deficits existing at June 30, 1997, for which the state controller will not restrict a future appropriation, are:

- The Department of Agriculture indemnifies owners of livestock cervidae whenever they are destroyed by order of the state veterinarian. The Cervidae Disease Revolving Fund had a fund deficit of \$47,904 at June 30, 1997. But since the General Assembly authorized a loan to the fund, and a viable plan is in place to eliminate the debt, the controller will not restrict the Fiscal Year 1997-98 appropriation.
- Pikes Peak Community College had a deficit fund balance of \$494,229 at June 30, 1997 in their auxiliary/self-funded operations caused by new program start-up costs and the loss of several large contracts. Because the college has agreed to more closely monitor its operations and the fund is not appropriated, the controller will not restrict any Fiscal Year 1997-98 appropriations of the college.
- The Supplier Data Base Fund administered by the Department of Personnel had a deficit fund balance of \$120,435 at fiscal year-end. The controller will not restrict any future appropriation since the deficit relates to start-up costs of the program, the deficit was reduced by \$85,650 during Fiscal Year 1996-97, and a plan is in place to eliminate the deficit.

- Various line item appropriations in the Department of Personnel, specifically involving the State Employees Assistance Program, Central Services, Central Collections, the Division of Administrative Hearings, and Network Services, were overexpended \$326,467. Because the appropriations and revenues in total, of each of these programs, was sufficient to cover all program expenditures the controller will not restrict future appropriations.
- The Workers' Compensation Fund is a self-funded program. The actuarially determined current liabilities for this fund are recorded in the fund to the extent of available fund balance. At June 30, 1997, this resulted in an overexpenditure of \$1,382,913 of the legislative appropriation. However, statute provides that overexpenditures are not to be considered an overexpenditure for purposes of CRS 24-75-109. For this reason the controller will not restrict the Fiscal Year 1997-98 appropriation.

- The Department of Public Safety overexpended their cash appropriation for the CBI Criminal Justice Records Act by \$373,210. Since other revenues related to this program were adequate to cover the overexpenditure the controller will not restrict the Fiscal Year 1997-98 appropriation.

As provided by statute, CRS 24-75-109, there is unlimited authority for Medicaid over expenditures. The Department of Human Services is allowed \$1 million in overexpenditures not related to Medicaid and unlimited overexpenditures for self-insurance of its worker's compensation plan. An additional \$1 million over-expenditure is allowed for the Judicial Branch. Statute also allows overexpenditures up to \$1 million in total for the remainder of the executive branch.

A separately issued report comparing line item expenditures to authorized budget is available upon request from the State Controller's Office.

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
BUDGETARY BASIS:				
Revenues and Transfers-In:				
General Funded	\$ 4,679,409	\$ -	\$ -	\$ 321,682
Cash Funded	2,317,860	1,357,612	38,225	58,422
Federally Funded	1,920,139	206,245	-	7,537
Sub-Total Revenues and Transfers-In	8,917,408	1,563,857	38,225	387,641
Expenditures/Expenses and Transfers-Out				
General Funded	4,531,307	-	-	336,291
Cash Funded	2,248,006	1,268,466	37,661	58,046
Federally Funded	1,923,131	206,129	-	7,480
Expenditures/Expenses and Transfers-Out	8,702,444	1,474,595	37,661	401,817
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	214,964	89,262	564	(14,176)
FUND BALANCE, JULY 1 - GAAP BASIS	640,195	535,440	3,587	546,278
Add: Budgeted Non-GAAP Expenditures	1,297	12,852	-	-
Increase/(Decrease) for GAAP Expenditures Not Budgeted	(32,541)	(17,415)	-	22,404
(Increase)/Decrease for GAAP Revenues Adjustments	(109,525)	17,502	-	(22,446)
Increase (Decrease) in Non-Budgeted Funds	(2)	-	-	-
Prior Period Adjustments	(2,186)	-	-	-
FUND BALANCE, JUNE 30 - GAAP BASIS	\$ 712,202	\$ 637,641	\$ 4,151	\$ 532,060

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

D. BUDGET TO GAAP RECONCILIATION

The *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity, Budget and Actual - All Budgeted Funds* compares those revenues and expenditures which are legislatively appropriated or otherwise legally authorized. College and university funds, with the exception of the state appropriated amounts are excluded from this statement.

Certain expenditures on a generally accepted accounting principle (GAAP) basis such as bad debt expense and depreciation are not budgeted by the General Assembly. These expenditures are shown as "GAAP Expenditures Not Budgeted" on the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds*.

Some transactions considered expenditures for budgetary purposes, such as capital purchases in proprietary fund types, are not expenditures on a GAAP basis. These expenditures are shown as "Budgeted Non-GAAP Expenditures." Some transactions considered revenues for budgetary purposes, such as intrafund sales, are not revenues on a GAAP basis. These are shown as "GAAP Revenue Adjustments." The inclusion of these revenues and expenditures in the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity, Budget and Actual - All Budgeted Funds* is necessary to reconcile fund balance.

A reconciliation of the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds* to the fund balances of the GAAP fund types follows:

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			TOTAL PRIMARY GOVERNMENT
ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,001,091
437,739	170,059	422,218	-	-	1,138,621	5,940,756
64,278	-	16,517	-	-	733	2,215,449
502,017	170,059	438,735	-	-	1,139,354	13,157,296
-	-	-	-	-	-	4,867,598
422,441	171,084	336,497	-	-	1,123,362	5,665,563
54,998	-	16,268	-	-	733	2,208,739
477,439	171,084	352,765	-	-	1,124,095	12,741,900
24,578	(1,025)	85,970	-	-	15,259	415,396
76,851	34,769	1,127,822	1,248,385	-	2,437,653	6,650,980
1,170	75	43	-	-	-	15,437
(16,495)	(4,507)	(2,713)	-	-	(45)	(51,312)
2,130	-	-	-	-	-	(112,339)
-	-	-	129,799	-	145,982	275,779
(8,317)	-	-	-	-	(1,165)	(11,668)
\$ 79,917	\$ 29,312	\$ 1,211,122	\$ 1,378,184	\$ -	\$ 2,597,684	\$ 7,182,273

E. TAX, SPENDING, AND DEBT LIMITATIONS

Certain state revenues, primarily taxes and fees, are limited under Article X, Section 20 (TABOR) of the State Constitution. The growth in these revenues from year to year are limited to the rate of population growth plus the rate of inflation. The constitution also requires voter approval for any new tax, tax rate increase, or new debt. These limitations are applied to the state as a whole, not to individual funds, departments or agencies of the state. Annual revenues in excess of the constitutional limitation must be refunded, unless voters approve otherwise.

The state exceeded the revenue growth limitation for the first time in Fiscal Year 1996-97. A liability was accrued in the General Fund for the amount in excess of the limitation and is shown on the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds* in the Other Financing Sources (Uses) as TABOR Refund.

A separately issued audited report of TABOR computations for Fiscal Year 1996-97 will be available from the State Controller's Office in early 1998.

NOTE III. OTHER ACCOUNTING DISCLOSURES

A. CASH, POOLED CASH, AND CASH EQUIVALENTS

Primary Government

The State Treasury acts as a bank for all state agencies, with the exception of the University of Colorado. Moneys deposited in the Treasury are invested until the cash is needed. Interest earnings on these investments are credited to the General Fund, unless a specific statute directs otherwise. The detailed composition of the cash and investments is shown in the annual Treasurer's Report.

State agencies are authorized by various statutes to deposit funds in accounts outside the custody of the State Treasury. Legally authorized deposits include demand deposits and certificates of deposit. The state's cash management policy is to invest all major revenues as soon as the moneys are available within the banking system. Electronic transfers are used by the state to enhance availability of funds for investment purposes.

Colorado statutes require protection of public moneys in banks beyond that provided by the federal insurance corporations. The Public Deposit Protection Act in CRS 11-10.5-107(5) requires all eligible depositories holding public deposits to pledge designated eligible collateral having market value equal to at least 102% of the deposits exceeding those amounts insured by federal insurance.

The state maintains accounts and certificates of deposits for various purposes at locations throughout the state. Cash balances not required for immediate use are deposited either through the investment pool administered by the state treasurer or by the fund custodians.

The state categorizes its cash into three categories as to their risk:

- Category 1 is federally insured deposits, or deposits fully collateralized with securities held by the state or its agent in the state's name.
- Category 2 is deposits uninsured but fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name.
- Category 3 is uncollateralized. This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the state's name.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

At June 30, 1997 the state had cash balances in all funds with a carrying value of \$762.1 million. The bank balances of these funds are categorized by risk as follows:

Risk Category	Bank Balance June 30
1	\$ 612,634,741
2	161,669,792
3	222,630
TOTAL	\$ 774,527,163

The Cash and Cash Equivalents line on the financial statements includes \$2,415.7 million of claims of the state's funds in the treasurer's pooled cash. At June 30, 1997, the treasurer had invested \$2,341.0 million of the pool with the balance in demand deposits and certificates of deposit.

Component Units

At December 31, 1996 the Colorado Water Resources and Power Development Authority had federally insured cash deposits with a bank balance of \$80,972.

At December 31, 1996 the Denver Metropolitan Major League Baseball Stadium District had federally insured cash deposits with a bank balance of \$30,185. They also had \$1,813,946 in money market funds which are not guaranteed.

At June 30, 1997 the University of Colorado Hospital Authority had a bank balance of \$1,765,000. Of that balance \$200,000 was covered by federal depository insurance and \$1,565,000 fell under the provisions of the Colorado Public Deposit Protection Act of 1975 and is collateralized in single institution pools with securities held by the pledging institution's trust department or agent, but not in the authority's name.

B. NONCASH TRANSACTIONS IN THE PROPRIETARY FUND TYPES

In the proprietary fund types there are several noncash transactions that are listed on the *Combined Statement of Cash Flows, All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Units*. The following explains those items:

- The state nursing homes, an enterprise activity, received \$8,938 of fixed assets contributed by the Capital Construction Fund, and \$30,691 from donated fixed assets. In addition, a loan from the General Fund for \$407,348 was forgiven by the legislature.
- Fixed assets totaling \$8,317,467 were transferred from the state nursing homes to the General Fixed Asset Group of Accounts. In addition, the state nursing homes had a loss of \$12,869 on the disposal of some fixed assets.
- Guaranteed Student Loan, an enterprise activity, assumed \$24,860 in lease obligations for the purchase of equipment.
- On June 30, 1997, \$2,128,889 in net assets were contributed to the State Fair Authority, an enterprise activity, by the previous State Fair Authority, a component unit. Included in this amount were \$1,462,491 of noncash net assets.
- Surplus Property, an enterprise activity, converted \$19,682 of inventory received from the federal government to fixed assets.
- Telecommunications, an internal service activity, received \$2,739,709 of fixed assets from the Capital Construction Fund.
- Central Services, an internal service activity increased their capital lease obligations by \$8,317,629 to acquire additional vehicles for their fleet program.

Component Units

Certain noncash transactions are listed on the *Combined Statement of Cash Flows, All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Units*. The following explains those items:

- The Denver Metropolitan Major League Baseball Stadium District reclassified the cost of property condemned by the City of Denver to a receivable account for \$303,185.
- The Denver Metropolitan Major League Baseball Stadium District also accrued ballpark improvement costs of \$112,075 as accounts payable.

C. RECEIVABLES

Primary Government

The taxes receivable of \$716.6 million results from the recording of self-assessed taxes on the modified accrual basis. The other receivables of \$250.4 million are net of a deduction of \$124.0 million in allowance for doubtful accounts.

Component Units

The Colorado Water Resources and Power Development Authority had loans receivable of \$214.8 million and \$201.6 million at December 31, 1996 and 1995, respectively. During 1996 they made new loans of \$21.2 million and canceled, or received repayments for existing loans of \$8.0 million.

The University of Colorado Hospital Authority has a significant concentration of patient accounts receivable with Medicare (21 percent), Medicaid (11 percent), and Blue Cross (5 percent). However, the authority's management does not believe that there are any credit risks associated with these payers. Further, the authority continually monitors and adjusts its reserves and allowances associated with these receivables. Net patient service revenues under the Medicare and Medicaid programs in Fiscal Year 1997 and 1996 were approximately \$57.6 million and 45.2 million, respectively.

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

D. INTERFUND BALANCES

Individual fund interfund receivable and payable balances at June 30, 1997 are:

(Amounts in Thousands)

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 29,074	\$ 21,157
Special Revenue Funds		
Highway	2,998	497
Wildlife	1,706	-
Labor	-	116
Gaming	5,962	25,488
Water Projects	221	-
Capital Projects Funds	5,225	8,739
Enterprise Funds		
Guaranteed Student Loan	20	2
State Lottery	-	16,597
State Nursing Homes	-	120
Prison Canteens	30	2
Correctional Industries	16	191
Other Enterprise Activities	94	1
Internal Service Funds		
Central Services	40	-
Telecommunications	-	152
Administrative Hearings	1	-
Expendable Trust Funds	19,983	3,221
Nonexpendable Trust Funds	232	1
Agency Funds	4,175	4,985
College and University Funds	26,261	14,769
TOTALS	<u>\$ 96,038</u>	<u>\$ 96,038</u>

E. INVENTORY

Inventories of \$51.2 million in the General Fund at June 30, 1997, consisted of \$7.2 million in consumable inventories, and \$44.0 million in food stamps received from the federal government and offset by an equal amount in deferred revenue.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

F. INVESTMENTS

Primary Government

The state holds investments both for its own benefit and as an agent for other specified entities as provided by law. Investment of funds not required for immediate payments are administered by the authorized custodian of the funds or pooled and administered by the state treasurer.

The state treasurer maintains moneys in an agency fund for the Great Outdoors Colorado Program (GOCO), a related party. At June 30, 1997 the treasurer had \$49.7 million of GOCO's funds on deposit and invested. The treasurer also maintains an agency fund for the Colorado Compensation Insurance Authority (CCIA), a related party. At June 30, 1997, the treasurer had \$772.1 million of CCIA's funds on deposit and invested.

Colorado Revised Statutes 24-75-601.1 authorizes the type of investments that the state may hold. In general, the statute requires securities that are of the highest quality as determined by national rating agencies, those guaranteed by another state or the federal government, or a registered money market fund whose policies meet criteria set forth in the statute.

The state categorizes the custodial risks of its investments into the following categories:

- Category A is those investments which are insured or registered securities held by the state or its agent in the state's name.
- Category B is those investments which are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the state's name.
- Category C is those investments which are uninsured and unregistered, with securities held by the counterparty or its agent, but not in the state's name.

Investments not categorized as to risk are reverse repurchase agreements and mutual funds for which ownership is not evidenced by securities, and thus, cannot be categorized as to custodial risk.

The following table lists the state's investments by type and risk category:

(Amounts in Thousands)

Type of Investment	Risk Category			Carrying Amount	Market Value
	A	B	C		
U.S. Government Securities	\$ 2,042,116	\$ 12,786	\$ 26,641	\$ 2,081,543	\$ 2,104,483
Bankers' Acceptance	219,474	-	-	219,474	219,515
Commercial Paper	332,176	1,067	-	333,243	333,271
Corporate Bonds	202,920	-	6,363	209,283	209,373
Corporate Securities	12,593	1,360	640	14,593	16,490
Repurchase Agreements	55,701	-	-	55,701	57,388
Asset Backed Securities	713,692	-	648	714,340	715,663
Mortgages	360,444	-	122	360,566	367,546
Other	520	-	-	520	519
Subtotal	\$ 3,939,636	\$ 15,213	\$ 34,414	3,989,263	4,024,248
Uncategorized				324,693	333,797
TOTALS				\$ 4,313,956	\$ 4,358,045

The following schedule reconciles deposits and investments to the financial statements for the primary government:

(Amounts in Thousands)	
Footnote Amounts	Carrying Amount
Deposits	\$ 762,134
Investments	<u>4,313,956</u>
Total Balance Sheet Cash and Cash Equivalents, Investments, and Rights Under Deferred Compensation	<u><u>\$ 5,076,090</u></u>

Colorado Revised Statutes 24-36-113 authorize the state treasurer to enter into collateralized securities lending agreements. During Fiscal Year 1996-97, the treasurer loaned U.S. government and federal agencies' securities held for the Colorado Compensation Insurance Authority to Morgan Stanley. Morgan Stanley pays Treasury an agreed upon fee for use of these securities. Collateral is deposited and held in a custodial bank.

Currently, collateral held by the custodial bank includes A-rated or better domestic corporate bonds, however, the agreement allows for collateral to include government and federal agencies' securities as well. Corporate securities held as collateral must equal at least 105 percent of the market value of the loaned securities, while government securities must equal at least 102 percent of the market value. The treasurer does not have the authority to pledge or sell collateral securities without a borrower default, nor does the treasurer accept cash as collateral.

Morgan Stanley, acting as the principal, is directly responsible for the safeguarding of assets and carries a financial institution bond which is substantially in excess of the amount required by the New York Stock Exchange. On June 30, 1997, the market value of securities on loan was \$359,584,497, with a carrying value of \$346,932,846. The market value of the collateral securities pledged was \$381,816,251.

State statutes permit the state treasurer to enter into reverse repurchase agreements. It is the policy of the treasurer to match maturities of the investments made with the proceeds of the reverse repurchase agreements to the securities underlying the reverse repurchase agreements. Maturities of investments made with proceeds of outstanding agreements on June 30, 1997 matched those of the agreements.

During the year the treasurer made reverse repurchase agreement transactions totaling \$4.22 billion. Interest charged or accrued on June 30, 1997, for these reverse repurchase agreements was \$4,975,113. Due to arbitrage the treasurer had realized or accrued interest income on June 30, 1997 of \$5,092,294 resulting in a net gain of \$117,181 at fiscal year end.

At June 30, 1997 the treasurer had reverse repurchase agreements outstanding of \$24,850,000 which includes an additional \$40,243 in interest payable. The proceeds of these agreements were reinvested in investments with matching maturities which will net the state an additional \$41,003 interest earnings, resulting in a gain of \$759 at maturity.

Outstanding reverse repurchase agreements at June 30, 1997 were:

- \$24,850,000 received to be repaid at 5.30 percent on July 11, 1997. The underlying securities for this transaction are \$25,000,000 in U.S. Treasury Notes maturing June 30, 1998; with a carrying value of \$24,466,338 and a market value of \$24,847,750.

Component Units

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which governmental units may invest. The risk criteria are defined the same as for the primary government.

The University of Colorado Hospital Authority has adopted Statement of Financial Accounting Standards No. 115 Accounting for Certain Investments in Debt and Equity Securities, which requires all debt securities to be recorded at fair value. The hospital maintains only available for sale securities, which include any security for which the Authority has no immediate plan to sell but which may be sold in the future. Interest, dividends, and realized gains and losses, based on the specific identification method, are included in nonoperating income when earned. Unrealized gains and losses are recorded in fund balance.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

The following table lists the component units' investments by type and risk category:

(Amounts in Thousands)

Type of Investment	Risk Category			Carrying Amount	Market Value
	A	B	C		
U.S. Government Securities	\$ 74,755	\$ -	\$ 8,285	\$ 83,040	\$ 84,090
Repurchase Agreements	-	-	33,177	33,177	33,177
Corporate Bonds	28,776	-	-	28,776	28,776
Equity Securities	30,268	-	-	30,268	30,268
Other	22,648	-	-	22,648	22,648
Subtotal	\$ 156,447	\$ -	\$ 41,462	197,909	198,959
Uncategorized				28,695	28,695
TOTALS				\$ 226,604	\$ 227,654

G. PROPERTY, PLANT, AND EQUIPMENT

Primary Government

A summary of fixed assets by account groups and fund types follows:

(Amounts in Thousands)

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds	Fiduciary Funds	College & University Funds	Totals
Land and Improvements	\$ 194,079	\$ 6,162	\$ -	\$ 7,517	\$ 148,847	\$ 356,605
Buildings and Improvements	730,613	22,239	847	-	1,391,532	2,145,231
Equipment	335,565	29,063	81,815	497	523,893	970,833
Library Books and Holdings	3,003	-	-	3,833	220,137	226,973
Construction in Progress	104,514	78	10,228	54	217,002	331,876
Other	10,410	58	16,978	-	782	28,228
Less: Accumulated Depreciation	-	(26,190)	(60,268)	-	(1,240)	(87,698)
Totals	\$ 1,378,184	\$ 31,410	\$ 49,600	\$ 11,901	\$ 2,500,953	\$ 3,972,048

COLORADO

A statement of changes in general fixed assets for the year ended June 30, 1997, is shown below:

(Amounts in Thousands)

	Beginning Balance July 1	Additions	Deductions	Net Change	Ending Balance June 30
Land and Improvements	\$ 177,123			\$ 16,956	\$ 194,079
Buildings and Improvements	688,155			42,458	730,613
Equipment	332,835			2,730	335,565
Library Books and Holdings	2,895			108	3,003
Construction in Progress	36,968			67,546	104,514
Other	10,409			1	10,410
Totals	\$ 1,248,385	\$ 160,288	\$ 30,489	\$ 129,799	\$ 1,378,184

During Fiscal Year 1996-97, the University of Colorado changed its threshold for the capitalization of fixed assets to \$5,000 from \$500 causing a reduction of \$65.7 million in capitalized furniture and equipment.

Component Units

At December 31, 1996, the Colorado Water Resources and Power Development Authority reported furniture and fixtures, net of accumulated depreciation, of \$58,780.

At December 31, 1996, the Denver Metropolitan Baseball Stadium District reported land and improvements, buildings, and other property and equipment, net of accumulated depreciation of \$193.2 million and \$198.1 million for 1996 and 1995 respectively.

At June 30, 1997, the University of Colorado Hospital Authority reported gross amounts for land, buildings and improvements of \$139.0 million, equipment of \$79.6 million, and construction in progress of \$8.6 million. Accumulated depreciation related to these fixed assets was \$75.0 million.

H. OTHER LONG-TERM ASSETS

In the governmental funds, the state has reserved the fund balance for long-term assets and long-term loans receivable. The loans in the Special Revenue Fund are made to local entities by the Water Conservation Board for the purpose of constructing water projects in the state. These loans are made for periods ranging from 10 to 40 years at interest rates of 2 to 4 percent. The loans require the entities to make a yearly payment of principal and interest.

I. FUND BALANCE DEFICITS

The fund deficit of \$166.8 million in undesignated fund equity of the Special Revenue Funds is the result of the reserving of fund balance for purchase orders and long-term contracts made related to highway construction. This deficit will be funded from future proceeds of the Highway Fund.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

J. FUND EQUITY

Fund equities reserved for other specific purposes at June 30, 1997 are:

(Amounts in Thousands)

Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds
Debt Retirement			\$ 4,151		
Federal or Other Restrictions				\$ 21,020	
Unemployment Benefits					\$ 597,353
Public School Permanent Moneys					282,617
Benefits for Injured Workers		\$ 94,629			
Water Conservation Construction		93,955			
Wildlife, Parks and Outdoor Recreation	\$ 707	71,905			846
Controlled Maintenance Trust Fund					71,942
Family Issues Cash Fund	67,412				
Colorado Gaming Fund		28,945			
Hazardous Substances Response	24,810				
Energy Conservation	24,303				
Severance Tax	18,988				22,358
Uninsurable Health Insurance Plan	13,959				
Uranium Mill Tailing Removal	12,907				
Public School Fund	12,766				
Petroleum Storage Tank Fund	12,062				
Victims of Crime	1,409				11,998
Mineral Leasing	11,611				
Disaster Emergency Fund	11,401				
Secretary of State's Fees	8,298				
Economic Development Moneys	7,783				
Workers Compensation Regulation	7,056				
Aviation Fund	5,145				
Old Age Pension Stabilization	5,000				
Regulatory License and Fee Adjustment	4,128				
Mined Land Reclamation	753				3,737
Limited Gaming Impact Fund	3,519				
Elderly Property Tax Deferral	3,515				
Drug Offenders Surcharge Fund	3,261				
General Liability Fund	3,101				
CERCLA Recovery Fund	3,069				
Distributed Data Processing		2,943			
Inactive Mines					2,875
Real Estate Recoveries					2,605
Unemployment Revenue Fund	2,460				
Patient Benefit Fund					2,261
Public Employees Social Security	2,242				
Public Utilities Commission High Cost Fund	2,125				

(Continued)

(Continued)

(Amounts in Thousands)

Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds
Treasurer's Escheats Fund					2,111
Domestic Water Supply Project	2,009				
Risk Management Property Fund	2,007				
Children's Trust Fund	2,000				
Emergency Medical Services		1,890			
Supreme Court Grievance Committee					1,872
Emission Control		1,814			
Emergency Response Cash Fund	1,799				
Brand Inspection Fund	1,762				
Housing Rehabilitation Revolving Loans					1,627
Low Income Telephone Assistance	1,337				
Infant Immunization	1,319				
Disabled Telephone Users Fund	1,287				
Sales of Public Safety Vehicles		1,253			
Art in Public Places	1,233				
Central Indexing System	1,171				
Hazardous Waste Fees	1,119				
Motor Carrier Fund	1,114				
Other Special Purpose Programs	34,207	319			11,662
Totals	\$ 326,154	\$ 297,653	\$ 4,151	\$ 21,020	\$ 1,015,864

K. PRIOR PERIOD ADJUSTMENTS

Primary Government

On the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Units*, the fund balance of the General Fund decreased by \$2,185,542 because the Department of Revenue posted a tax receipt for that amount twice in Fiscal Year 1995-96, thus overstating the beginning fund balance for Fiscal Year 1996-97 by that amount.

On the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity, All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units* the beginning fund balance of the Enterprise Fund was decreased by \$8,317,467 because assets that were recorded on the books of the State Nursing Home at Walsenburg were paid for by the Huerfano County Hospital District and are being depreciated by the District over their useful life. Since the state is not depreciating but retains title to these

assets, they were removed from the Enterprise Fund and recorded in the Fixed Asset Group of Accounts.

On the *Combined Statement of Changes in Fund Balance, All College and University Funds* the beginning fund balance of the Current Unrestricted Fund was increased by \$2,667,280 and the beginning fund balance of the Unexpended Plant Fund was decreased by the same amount because it was determined that the Colorado State University Research Building Revolving Fund was an enterprise activity. Thus the cash and related fund balance of this activity was transferred from the Plant Funds to the Current Unrestricted Fund.

The beginning fund balance of the Current Unrestricted Fund was also increased by \$97,348 for the first time blending of the University of Northern Colorado Alumni Association into the reporting entity.

Also on the *Combined Statement of Changes in Fund Balance, All College and University Funds* the beginning

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

fund balance of the Investment in Plant Fund was decreased by \$1,261,516 because the Auraria Higher Education Center had inappropriately recorded a contra liability account for that amount in Fiscal Year 1995-96.

L. TRANSFERS BETWEEN FUNDS

Major operating transfers between funds for the fiscal year ended June 30, 1997, were as follows:

(Amounts in Thousands)

Transfer	Amount
General Fund to Higher Education	\$ 595,856
General Fund to Capital Construction	248,968
Capital Construction to Highway Fund	96,429
Capital Construction to Higher Education	95,930
Capital Construction to Debt Service Fund	37,639
Lottery Fund to Conservation Trust Fund	34,336
Highway Fund to General Fund	33,536
School Income Expendable Trust to General Fund	29,698
Gaming Fund to General Fund	22,674
Capital Construction to General Fund	20,000
Lottery Fund to Wildlife Fund	8,584
Treasurer's Expendable Trust to General Fund	5,827
Wildlife Fund to Capital Construction Fund	4,893
Controlled Maintenance Trust to Capital Construction	4,252
General Fund to State Fair Enterprise Fund	4,000
General Fund to Water Projects Construction Fund	3,711
Higher Education to General Fund	3,273
Severance Tax Trust to General Fund	2,912
Wildlife Fund to General Fund	2,689
Gaming Fund to Highway Fund	2,658
Highway Fund to Capital Construction	2,311
Water Projects Construction Fund to General Fund	1,690
Other Expendable Trust to General Fund	1,509
Nonexpendable Trust to General Fund	1,285
Internal Service to General Fund	1,147
Internal Service to Highway Fund	622
Other	13,326
Total	<u>\$ 1,279,755</u>

In addition to the above transfers, residual equity transfers were made to the proprietary funds from the governmental funds and the General Fixed Assets Group of Accounts. The account groups do not have a statement of operations, and thus, matching transfers are not shown in the statements. In the proprietary funds, these are shown as "Additions To Contributed Capital" in the fund equity section of the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity, All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units* in the amount of

\$5,333,608. This amount comprises the following transactions:

- During Fiscal Year 1996-97, \$48,724 was transferred from the Highway Fund, a special revenue fund, to the Highways Internal Service Fund.
- Upon completion of a capital construction project, the Telecommunications Internal Service Fund received \$2,739,709 in assets from the General Fixed Assets Account Group, which were funded by the Capital Construction Fund and shown as additions to contributed capital. The account group does not have an operating statement, thus there is not a corresponding transfer-out.
- During Fiscal Year 1996-97, the State Fair Authority discontinued operations as a legal entity separate from the state. Thus, its net assets of \$2,128,889 were added to the Enterprise Fund at year-end.
- The State Nursing Homes, an enterprise fund, received \$8,938 of fixed assets from the General Fixed Assets Account Group, which were funded by the Capital Construction Fund and shown as additions to contributed capital. The account group does not have an operating statement, thus there is not a corresponding transfer-out. The fund also recorded \$407,348 in Additions to Contributed Capital for the forgiveness of a loan due to the General Fund.

M. SEGMENT INFORMATION

Primary Government

The principal activities of the state's enterprise funds are the guaranteed student loan program, the lottery, the state's nursing homes, enterprises at the state's prisons, and the state fair.

The guaranteed student loan program guarantees loans made by private lending institutions, in compliance with operating agreements with the U.S. Department of Education, to students attending postsecondary schools.

The State Lottery encompasses the various lottery and lotto games run under state statute. In the past, net proceeds were used to support various state construction projects. In Fiscal Year 1993-94, the Great Outdoors Colorado Program began the phased reduction of the amount of net lottery proceeds available for state construction projects.

COLORADO

The state nursing homes provide nursing home and retirement care to the elderly. The state's nursing homes are located at Homelake, Walsenburg, Florence, Rifle, and Trinidad.

Enterprise activities at the state's prisons include the sale of manufactured goods and farm products produced by

convicted criminals who are incarcerated in the state's prison system.

Segment information for the enterprise funds of the state for the year ended June 30, 1997, is:

(Amounts in Thousands)

	GUARANTEED STUDENT LOAN	STATE LOTTERY	BUSINESS ENTERPRISE PROGRAM	STATE NURSING HOMES	PRISON CANTEENS	CORREC- TIONAL INDUSTRIES	STATE FAIR AUTHORITY	OTHER ENTERPRISE ACTIVITIES	TOTALS
Operating Revenue	\$ 69,750	\$361,024	\$ 466	\$ 16,204	\$ 7,197	\$ 23,951	\$ -	\$ 3,636	\$482,228
Federal Grants and Contracts	57,823	-	678	4,388	-	-	-	1,390	64,279
Depreciation	523	382	240	448	20	912	-	18	2,543
Operating Income	3,474	41,708	(687)	77	1,355	459	-	(233)	46,153
Operating Transfers-In	-	-	-	226	-	-	4,000	21	4,247
Transfers-(Out)	(250)	(43,281)	-	(96)	(49)	(389)	-	(140)	(44,205)
Net Income (Loss)	3,224	42	8	202	1,325	116	4,000	(78)	8,839
Additions to Contributed Capital	-	-	-	416	-	-	2,128	-	2,544
Working Capital	33,755	89	430	2,956	3,978	11,334	692	1,416	54,650
Increase in Net Property, Plant, and Equipment	269	252	70	(8,517)	(2)	(428)	8,029	14	(313)
Total Assets	55,128	44,882	1,425	10,675	4,776	22,379	13,546	6,139	158,950
Bonds and Other Long- Term Liabilities	668	759	42	1,112	40	1,591	2,680	79	6,971
Fund Equity	34,511	1,261	1,067	8,973	4,291	18,321	6,128	5,365	79,917

Component Units

The Colorado Water Resources and Power Development Authority's purpose is to initiate, acquire, construct, maintain, repair and operate, or cause to be operated, projects for the protection, preservation, conservation, upgrading, development and utilization of the water resources of the state.

The Denver Metropolitan Major League Baseball Stadium District includes all or part of the six counties in the Denver metro area. The District was created for the purpose of acquiring, constructing and operating a major league baseball stadium. The District levies a sales tax of one-tenth of one percent throughout this District for a period not to exceed 20 years for this purpose.

University Hospital is a nonsectarian, general acute care regional hospital operated by the University of Colorado

Hospital Authority. It is the teaching hospital of the University of Colorado Health Sciences Center. The hospital's mission is to provide education, research and a full spectrum of primary, secondary and tertiary health care services to the Denver metropolitan area and the Rocky Mountain Region.

The Colorado Uninsurable Health Insurance Plan is a nonprofit public entity created to provide access to health insurance for those Colorado residents that are unable to obtain health insurance, or unable to obtain health insurance except at prohibitive rates or with restrictive exclusions.

The following is condensed financial information for the component units for their respective fiscal years:

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

DOLLARS IN THOUSANDS	PROPRIETARY FUND TYPES				FIDUCIARY FUND TYPE
	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY
ASSETS:					
Current Assets	\$ 7,007	\$ 58,204	\$ 66,158	\$ 3,255	\$ 43,085
Investments	-	123,753	56,685	-	22,608
Property, Plant and Equip., net	193,204	152,187	59	-	-
Other Long-Term Assets	1,958	11,503	206,118	13,027	-
Total Assets	\$ 202,169	\$ 345,647	\$ 329,020	\$ 16,282	\$ 65,693
LIABILITIES:					
Current Liabilities	\$ 1,857	\$ 43,849	\$ 25,033	\$ 1,351	\$ 23,054
Capital Lease Obligations	-	-	-	-	-
Notes and Bonds Payable	103,186	135,924	188,105	-	-
Other Long-Term Liabilities	-	5,146	-	-	-
Total Liabilities	105,043	184,919	213,138	1,351	23,054
FUND EQUITY:					
Contributed Capital	386	-	68,013	-	-
Retained Earnings	96,740	-	47,869	14,931	-
Fund Balances:					
Reserved	-	-	-	-	42,639
Undesignated	-	160,728	-	-	-
Total Fund Equity	97,126	160,728	115,882	14,931	42,639
Total Liabilities and Fund Equity	\$ 202,169	\$ 345,647	\$ 329,020	\$ 16,282	\$ 65,693
OPERATING REVENUES	\$ 951	\$ 234,244	\$ 14,069	\$ 4,018	\$ 2,655
OPERATING EXPENSES:					
Depreciation	4,997	14,859	18	-	-
Other Operating Expenses	144	215,952	13,570	5,346	-
Total Operating Expenses	5,141	230,811	13,588	5,346	-
Operating Income/Excess (Loss)	(4,190)	3,433	481	(1,328)	2,655
Non-Operating Revenues and (Expenses)/Transfers:					
Taxes	25,573	-	-	-	-
Other	(7,706)	6,173	3,738	4,172	-
Transfers, net	-	-	2,821	-	(2,821)
Total Non-Operating Revenues and (Expenses)/Transfers	17,867	6,173	6,559	4,172	(2,821)
Net Income/Change in Retained Earnings	13,677	9,606	7,040	2,844	(166)
Fund Equity/Balance, Beg. of Year	83,449	147,552	98,712	12,087	42,805
Additions (Deductions) to					
Contributed Capital	-	-	10,130	-	-
Change in Unrealized Gains/Losses on Available-for-Sale Securities	-	3,570	-	-	-
Fund Equity/Balance, End of Year	\$ 97,126	\$ 160,728	\$ 115,882	\$ 14,931	\$ 42,639

N. OTHER DISCLOSURES

Primary Government

The Colorado Medical Services Foundation, a related organization, was established to support patient billing and collections for physician fees for the University of Colorado Health Sciences Center. During Fiscal Year 1996-97 the university was reimbursed \$65.1 million from the foundation for salaries, fringe benefits, and related costs. In addition, the foundation reimbursed the university \$663,746 for professional liability insurance and administrative costs.

The Colorado State University Foundation was established to receive, manage, and invest philanthropic gifts to Colorado State University. During Fiscal Year 1996-97, the foundation transferred \$12,925,000 to the university.

The University of Colorado Foundation, Inc., an unconsolidated affiliated corporation, was established in 1967 as a separate corporation to solicit, collect, and invest donations for the university. The foundation distributed \$34,918,000 to the university in Fiscal Year 1996-97.

The Fort Lewis College Foundation was established to assist in promoting, developing, and enhancing the facilities and programs of the college. During Fiscal Years 1996-97 and 1995-96 the foundation transferred \$2,688,638 and \$1,476,000, respectively, to the college.

The Colorado School of Mines Foundation, Inc. was established in 1928 as a separate corporation for the purpose of benefiting the School of Mines by soliciting, collecting, and investing donations. During Fiscal Years 1996-97 and 1995-96 the school received \$5,750,566 and \$4,200,783 respectively from the foundation.

The Colorado School of Mines Building Corporation was established in 1976 for the purpose of building a facility to house the United States Geological Survey. The Geological Survey leases the facility from the corporation. The net assets of the corporation at June 30, 1997 and June 30, 1996 were \$3,573,226 and \$3,347,733 respectively.

The Colorado Travel and Tourism Authority was created by statute. The Department of Local Affairs paid the authority \$322,500 in Fiscal Year 1996-97 for fulfillment services, which included mailing packets, maps, and educational materials which promote tourism in Colorado. These mailings were based on written and phone requests for information.

During Fiscal Year 1996-97 the Department of Local Affairs distributed \$1,361,846 to the Colorado Housing and Finance Authority, a related party, from revenues of the waste tire recycling program. In Fiscal Year 1995-96, 100 percent of

the waste tire recycling revenue was distributed to the authority. However, per statute change, in Fiscal Year 1996-97 only 70 percent of the revenue was distributed.

The Great Outdoors Colorado Board (GOCO) is a constitutionally created entity whose purpose is to administer the Great Outdoors Colorado Program and Trust Fund. The program's purpose is to invest money it receives from the Colorado Lottery in the wildlife and outdoor recreation resources of the state. During Fiscal Years 1996-97 and 1995-96 the board transferred \$7,495,107 and \$4,688,000 respectively, to the Department of Natural Resources. At June 30, 1997, \$290,991 was due the department from the board.

Component Units

The University of Colorado Hospital Authority received net state appropriations of \$7,683,000 for indigent care.

The hospital has contracted with University Physicians, Inc. (UPI), a related party, for the administration of various hospital programs and for various professional laboratory services. The hospital and UPI have also entered into other joint arrangements in furthering the missions of both organizations. Amounts of approximately \$18.8 million and \$21.0 million were paid for these programs during Fiscal Years 1996-97 and 1995-96, respectively.

The hospital leases certain employees to the Adult Clinical Research Center (CRC), a related party, at full cost and also provides overhead and ancillary services for CRC patients. Charges of approximately \$1,439,000 and \$903,000 were billed to CRC for the cost of these services during Fiscal Years 1996-97 and 1995-96, respectively.

The hospital also leases certain employees to the Colorado Psychiatric Hospital, a related party, and provides various clinical and administrative services. Amounts for these services charged by the hospital were approximately \$5.8 million and \$4.8 million during Fiscal Years 1996-97 and 1995-96, respectively.

The hospital entered into certain provider and network management agreements with the TriWest Healthcare Alliance Corporation. TriWest was formed to deliver health care services to eligible beneficiaries of the Civilian Health and Medical Program of the Uniform Services. On June 27, 1996, TriWest was awarded a

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

contract by the U.S. Department of Defense for a five year period.

As part of the agreements the hospital purchased a minority interest in TriWest for approximately \$3.3 million. This was recorded as "Other Assets" and is accounted for under the cost method. The hospital agreed to secure a letter of credit for \$4.6 million to cover the hospital's share of any potential losses of TriWest. At June 30, 1997, no amounts had been drawn on the letter of credit.

UPI has also signed an agreement with the hospital to assume its network management obligations related to TriWest. As part of its negotiations, the hospital received a capital contribution of \$993,750 from UPI. Under the current terms of the draft contract between the hospital and UPI, UPI will sign a \$1,380,000 letter of

credit, equal to 30 percent of the hospital's letter of credit commitment to TriWest.

Chartwell Rocky Mountain Region is a Colorado general partnership between the hospital and Chartwell Home Therapies Limited Partnership, a Massachusetts limited partnership. Chartwell Rocky Mountain Region was formed to provide home infusion and respiratory services to alternate site patients. The partnership began in April 1996. Both the hospital and Chartwell Home Therapies Limited Partnership each have a 50 percent ownership in Chartwell Rocky Mountain Region. Separate financial statements of Chartwell Rocky Mountain Region are available from Chartwell Home Therapies Limited Partnership.

NOTE IV. COMMITMENTS AND CONTINGENCIES

A. CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities are summarized as follows:

Primary Government

(Amounts in Thousands)

	Governmental Fund Types	Proprietary Fund Types	Trust & Agency Funds	Long-Term Debt Accounts	College & University Funds	Totals
Beginning Balance, July 1, 1996	\$ 4,697	\$ 24,536	\$ 1,210,740	\$ 493,088	\$ 524,320	\$ 2,257,381
Obligations Issued or Assumed	-	-	-	-	52,535	52,535
Obligations Retired or Reclassified	-	(85)	-	-	(30,167)	(30,252)
Increase (Decrease) in Deposits Held	(456)	(185)	(32,616)	-	7,079	(26,178)
Increase (Decrease) in Capital Leases	-	1,248	78	(19,332)	(118)	(18,124)
Increase (Decrease) in Comp. Absences	-	230	10	5,268	7,603	13,111
Increase (Decrease) in Deferred Comp.	-	-	35,468	-	-	35,468
Increase (Decrease) in Other Liabilities						
Claimant Benefits	-	-	(84)	-	-	(84)
Tax Refunds Payable	-	-	216	-	-	216
Treasury Escheats	-	-	68	-	-	68
Risk Management Claims	-	-	-	9,471	(7,053)	2,418
State Fair Authority	-	2,644	-	-	-	2,644
Unpaid Insurance Claims	-	(533)	-	(424)	-	(957)
Expired Warrants Liability	-	4	-	-	-	4
Labor Fund Claims	-	-	-	(90)	-	(90)
Highway Construction Advances	-	-	-	7,434	-	7,434
Other	2	-	-	(138)	(1,559)	(1,695)
Ending Balance June 30, 1997	\$ 4,243	\$ 27,859	\$ 1,213,880	\$ 495,277	\$ 552,640	\$ 2,293,899

Component Units

(Amounts in Thousands)

	Denver Metropolitan Major League Baseball Stadium District	University of Colorado Hospital Authority	Colorado Water Resources and Power Development Authority	Colorado Uninsurable Health Insurance Plan	Totals
Beginning Balance	\$ 118,110	\$ 145,261	\$ 182,572	\$ -	\$ 445,943
Obligations Issued	-	-	43,085	-	43,085
Obligations Retired or Reclassified	(8,133)	(1,958)	(37,552)	-	(47,643)
Increase (Decrease) in Capital Leases	(6,791)	-	-	-	(6,791)
Increase (Decrease) in Comp. Absences	-	(301)	-	-	(301)
Increase (Decrease) in Other Liabilities	-	(1,932)	-	-	(1,932)
Ending Balance	\$ 103,186	\$ 141,070	\$ 188,105	\$ -	\$ 432,361

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

B. LEASE COMMITMENTS

Primary Government

The state may enter into lease or rental agreements for buildings or equipment. All leases contain clauses indicating that continuation of the lease is subject to funding by the legislature. It is reasonably assured that most of these leases will be renewed in the normal course of business. They are therefore treated as noncancelable for financial reporting purposes.

At June 30, 1997, the state had \$3.5 million of land, \$263.2 million of buildings, and \$86.5 million of equipment under capital leases. The state also had \$312,132 in minimum sublease rentals and no contingent rentals outstanding.

Colorado State University Research Foundation, a related party, is a not-for-profit Colorado corporation established to aid and assist the three universities governed by the State Board of Agriculture in their research and educational efforts. The support provided by the foundation to the universities includes patent and licensing management, equipment leasing, municipal lease administration, debt financing, and land acquisition, development and management. Colorado State University System is sub-leasing space from the

foundation. The total obligation is \$2,256,000, with average annual lease payments of \$376,000. Colorado State University is also sub-leasing space from the foundation. The total obligation is \$3,640,000, with average annual lease payments of \$607,000.

The university is also leasing equipment from the foundation and has a total lease obligation of \$454,000 with terms ranging from one to six years.

The state is obligated under certain leases which are accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore, the results of the lease agreements are not reflected in the balance sheets of the funds or account groups.

For the Fiscal Year 1996-97 the state had building and land rental expenditures of \$25.0 million and equipment and vehicle rental expenditures of \$32.6 million paid to non-state agencies.

Future minimum payments at June 30, 1997, for existing leases were as follows:

(Amounts in Thousands)

Fiscal Year	Operating Leases	Capital Leases				
		Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Long-Term Debt	College & University Funds
1998	\$ 29,150	\$ 453	\$ 8,072	\$ 38	\$ 33,073	\$ 16,938
1999	24,138	453	7,476	36	16,628	15,876
2000	19,881	453	6,432	36	5,551	15,271
2001	15,453	333	4,491	17	5,531	15,217
2002	13,286	-	2,644	5	5,463	9,577
Thereafter	22,206	-	493	-	19,098	55,053
Total Minimum Lease Payments	<u>\$ 124,114</u>	1,692	29,608	132	85,344	127,932
Less: Imputed Interest		(380)	(3,211)	(34)	(16,324)	(34,451)
Present Value of Minimum Lease Payments		1,312	26,397	98	69,020	93,481
Less: Current Portion		(290)	(6,804)	-	-	(9,966)
Total Capital Lease Obligations		<u>\$ 1,022</u>	<u>\$ 19,593</u>	<u>\$ 98</u>	<u>\$ 69,020</u>	<u>\$ 83,515</u>

Component Units

The University of Colorado Hospital Authority leases certain equipment under non-cancelable operating leases. Rental expense for operating leases approximated \$6,540,000 and \$6,257,000 for Fiscal Years 1996-97 and 1995-96, respectively, for the hospital. Future minimum lease payments for these leases at June 30, 1997 are:

Fiscal Year	Amounts in Thousands
1998	\$ 2,525
1999	1,297
2000	1,084
2001	716
2002	559
Thereafter	9,378
Total Minimum Obligations	<u>\$ 15,559</u>

The Colorado Water Resources and Power Development Authority leases office facilities under an operating lease which expires December 31, 1998. Total rental expense for the year ended December 31, 1996, was \$56,882. The future minimum annual rental commitments under this lease are \$56,882 and \$61,235 for 1997 and 1998 respectively.

C. NOTES AND BONDS PAYABLE

Primary Government

Many institutions of higher education and the state nursing homes have issued bonds and notes for the purchase of equipment and construction of facilities. Specific user revenues are pledged for the payments of interest and future retirement of the obligations. During Fiscal Year 1996-97, the state had \$108.4 million of available net revenue after operating expenses to meet the \$31.2 million of debt service requirement related to these bonds. The state is not aware of any violations of any note or bond covenants by itself or any of its institutions at June 30, 1997, or subsequent to that date.

The state recorded \$50.8 million of interest costs of which approximately \$4.6 million was for certificates of participation for capital financing, \$20.3 million was for short-term borrowings by the treasurer, \$8.0 million was for the Guaranteed Student Loan Program, \$16.0 million was for debt issued by various institutions of higher education, and \$1.9 million of operating interest.

Annual maturities of notes and bonds payable, including \$5.2 million classified as other current liabilities and excluding \$2.8 million of unamortized bond discounts and premiums, are as follows:

(Amounts in Thousands)						
Fiscal Year	Revenue Bonds	Anticipation Warrants	Mortgages Payable	Installment Notes	Total	
1998	\$ 33,924	\$ 125	\$ 50	\$ 2,763	\$ 36,862	
1999	33,410	123	50	10	33,593	
2000	33,394	126	50	10	33,580	
2001	31,549	128	50	10	31,737	
2002	30,623	130	50	8	30,811	
2003-2007	146,414	-	250	-	146,664	
2008-2012	129,220	-	100	-	129,320	
2013-2017	69,347	-	-	-	69,347	
2018-2022	30,027	-	-	-	30,027	
2023-2027	5,664	-	-	-	5,664	
Total Future Payments	543,572	632	600	2,801	547,605	
Less: Imputed Interest	(208,622)	(127)	(157)	-	(208,906)	
Total Principal Payments	<u>\$ 334,950</u>	<u>\$ 505</u>	<u>\$ 443</u>	<u>\$ 2,801</u>	<u>\$ 338,699</u>	

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

Component Units

The Denver Metropolitan Major League Baseball Stadium District's bonds are secured by pledged revenues consisting principally of the net proceeds derived by the district from the levy of a one-tenth of one percent sales tax upon all taxable retail sales within the six county area comprising the jurisdiction of the district.

The outstanding bond principal and interest payments are also unconditionally and irrevocably guaranteed under a noncancelable insurance policy issued by Financial Guaranty Insurance Company. The company has a lien on the district's assets, subordinate to that granted to the bondholders, to secure repayment of amounts paid and expenses incurred by it, if any, under the policy.

All of the Water Resources and Power Development Authority's Small Water Resources Program bonds and the Series 1989A and Series 1990A Clean Water Revenue Bonds and Series 1989A and Series 1990A State Match Revenue Bonds are insured as to payment of principal and interest by Financial Guaranty Insurance Company. The Clean Water Revenue Bonds, Series 1992A are insured as to payment of principal and interest by Financial Security Assurance, Inc. The Wastewater Revolving Fund Refunding Revenue Bonds, Series 1996A are insured as to payment of principal and interest by AMBAC Indemnity Corporation.

The debt service requirements to maturity for the Water Resources and Power Development Authority and the Baseball Stadium District at December 31, 1996 are:

(Amounts in Thousands)

Year	Denver Metropolitan Major League Baseball Stadium District	Colorado Water Resources and Power Development Authority
1997	\$ 15,398	\$ 19,844
1998	15,397	20,009
1999	15,400	20,189
2000	15,398	20,008
2001	15,400	19,812
Thereafter	64,171	213,095
Total Future Payments	141,164	312,957
Less: Imputed Interest	(28,364)	(114,687)
Total Principal Payments	<u>\$ 112,800</u>	<u>\$ 198,270</u>

During Fiscal Years 1996-97 and 1995-96 the University of Colorado Hospital Authority met all the financial ratio requirements of its bond indenture. The aggregate maturities of long-term debt for University Hospital at June 30, 1997 are:

(Amounts in Thousands)

Year	
1998	\$ 2,027
1999	2,410
2000	2,615
2001	2,730
2002	2,850
Thereafter	126,165
Total Long-Term Debt Payments	138,797
Unamortized Discount	(881)
Total Carrying Amount of Long-Term Debt	<u>\$ 137,916</u>

Cash paid for interest by the hospital in Fiscal Years 1996-97 and 1995-96 approximated \$8,174,000 and \$7,380,000, respectively. Total interest cost incurred in Fiscal Year 1996-97 amounted to \$8,163,000, of which \$868,000 was offset by investment income from the unexpended bond funds. Total interest cost in Fiscal Year 1995-96 was \$7,384,000, of which \$6,062,000, net of interest income of \$2,270,000, was capitalized in property and equipment.

D. OTHER LONG-TERM LIABILITIES

The following obligations, listed by fund type, represent amounts owed by the state at June 30, 1997, which are classified as other long-term liabilities on the balance sheet:

(Amounts in Thousands)

	General Fund	Proprietary Funds	Trust & Agency Funds	Long-Term Debt Accounts	College & University Funds	Totals
Claimant Benefits	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ 29
Tax Refunds Payable	-	-	8,425	-	-	8,425
Treasury Escheats	-	-	1,252	-	-	1,252
Risk Management Claims	-	-	-	98,263	32,705	130,968
State Fair Authority	-	2,644	-	-	-	2,644
Unpaid Insurance Claims	-	168	-	1,951	-	2,119
Expired Warrant Liability	-	102	-	-	-	102
Labor Fund Claims	-	-	-	207,460	-	207,460
Highway Construction Advances	-	-	-	16,711	-	16,711
Other	286	-	-	-	1,575	1,861
TOTAL	\$ 286	\$ 2,914	\$ 9,706	\$ 324,385	\$ 34,280	\$ 371,571

Tax Refunds Payable in the fiduciary funds are bonds posted by taxpayers concerning the collections of gross-ton-mile and fuel tax, and the deferment of delinquent severance taxes estimated to be collected after more than one year.

The Risk Management Claims in the Long-Term Debt Account Group are the actuarially determined amounts in excess of the current liability in the General Fund related to self-insurance of general liability. It also represents expected claims under the prior Paid Loss/Retro Plan and the state's current self-insurance plan for workers' compensation. The Risk Management Claims in the College and University Funds are for the University of Colorado's self-insurance program for general liability, property, workers' compensation, medical benefits, and medical malpractice.

The Unpaid Insurance Claims in the Long-Term Debt Account Group are for the Department of Human Services workers' compensation self-insurance. This plan is currently managed by a third party claims administrator.

Expired Warrants Liability is for warrants issued by the Lottery Fund that have expired but for which the Lottery would be liable if the payee submitted a claim for reissue.

The amount shown as Other in the Long-Term Debt Account Group is primarily the amount owed to local governments for funds advanced to the state for highway construction. The portion of the advance accrued in the current year was recorded as an advance from public or private sources in the other financing section of the *Combined Statement Of Revenues, Expenditures, And Changes In Fund Balances, All Governmental Fund Types And Expendable Trust Funds*.

Long-term liabilities against the Labor Fund are recorded in the General Long-Term Debt Account Group. Estimated future payments are actuarially determined. Benefits are expected to be funded through future revenues from a special tax on workers' compensation premiums, court awards and interest income.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

E. DEFEASED DEBT

Primary Government

Debt is defeased by depositing in escrow accounts an amount sufficient, together with known minimum investment yields, to pay principal, interest, and any redemption premium on the debt to be defeased. During Fiscal Year 1996-97, debt was defeased in the College and University Plant Funds.

During Fiscal Year 1996-97 the University of Colorado advanced refunded \$42,900,000 of debt by depositing with an escrow agent \$40,375,000 of proceeds from new debt. The retired debt consisted of Telecommunications Certificates of Participation, Series 1986 for \$7,610,000, and Co-Generation Certificates of Participation, Series 1990D for \$35,290,000. The new debt had interest rates ranging from 4.5 percent to 6.0 percent, and a term of 4 to 9 years. The old debt had interest rates from 6.7 percent to 8.0 percent, and terms of 4 years and 9 years respectively. The university recorded an accounting loss of \$3,401,067, an economic gain of \$1,743,604, and a decrease of \$5,466,237 in the cash flows necessary to service the debt to maturity.

During Fiscal Year 1996-97 Colorado State University advanced refunded \$12,195,000 of debt by depositing with an escrow agent \$12,672,114 of proceeds from a portion of their Auxiliary Facilities Refunding and Improvement Revenue Bonds, Series 1996. The retired debt consisted of Auxiliary Facilities Refunding and Improvement Bonds, Series 1986. The new debt had interest rates ranging from 4.4 percent to 5.6 percent, and a term of 11 years. The old debt had interest rates from 7.1 percent to 7.8 percent, and a term of 10.6 years. The university recorded an accounting loss of \$164,160, an economic gain of \$1,046,072, and a decrease of \$1,823,756 in the cash flows necessary to service the debt to maturity.

The balances of outstanding debt at June 30, 1997, which have been placed in escrow type accounts with paying agents for the General Long-Term Account Group are \$15,270,000 for the Department of Personnel. The balances which have been placed in escrow type accounts with paying agents for the college and university funds are as follows:

(Amounts in Thousands)

University of Colorado	\$92,140
Auraria Higher Education Center	36,860
Colorado State University	14,008
Western State College	12,645
University of Northern Colorado	10,500
Fort Lewis College	4,946
School of Mines	4,750
Mesa State College	2,505
Adams State College	1,420
Arapahoe Community College	420
University of Southern Colorado	<u>175</u>
TOTAL	\$180,369

Component Units

The Denver Metropolitan Major League Baseball Stadium District had total debt service, including principal and interest, remaining for its defeased debt of \$124,593,072 at December 31, 1996, assuming no early redemption.

On December 17, 1996, the Colorado Water Resources and Power Development Authority advance refunded and defeased \$27,900,000 of their 1989A, 1990A, 1991A, and 1991B Clean Water Revenue Bonds. They issued \$28,950,000 Wastewater Revolving Fund Refunding Revenue Bonds 1996 Series A. These carried an average interest rate of 5.54 percent plus a premium of \$1,800,179. The authority reduced its aggregate debt service payments by almost \$2,548,000 and obtained an economic gain of \$1,795,556. The authority had \$43,295,000 of bonds previously issued but defeased at December 31, 1996.

F. RISK MANAGEMENT

Primary Government

The state currently self-insures its agencies, officials, and employees for the risks of losses to which they are exposed. That includes general liability, motor vehicle liability, worker's compensation, and medical claims. The Risk Management Fund is a restricted General Fund used for claims adjustment, investigation, defense, and authorization for the settlement and payment of claims or judgments against the state except for employee medical claims. The State Employees and Officials Insurance Fund is an Internal Service Fund established for the purpose of risk financing employee's and official's medical claims. Property claims are not self-insured, rather the state has purchased insurance.

Colorado employers are liable for occupational injuries and diseases of their employees. Benefits are prescribed by the Worker's Compensation Act of Colorado for medical expenses and loss of wages resulting from job-related disabilities. The state utilizes the services of the Colorado Compensation Insurance Authority, a related party, to administer its plan. The state reimburses the Authority for the current cost of claims paid and related administrative expenses.

Prior to October 1, 1996, the Regents of the University of Colorado participated in the University of Colorado Insurance Pool, a public entity self-insurance pool. After that date the university became self-insured for worker's compensation, auto, general and property liability, and official's and employee's medical claims. The university's medical claims are handled by a third party through a contractual agreement. The university has also purchased stop-loss insurance for individual medical claims in excess of \$500,000.

The University of Colorado Health Sciences Center's Housestaff Health Benefits Plan is a comprehensive self-insurance health benefits program for physicians in training at the Health Sciences Center. The Center also self-insures its faculty, staff and students for medical malpractice through the University of Colorado Self Insurance Risk Management Trust. Excess risk exposure is handled through the purchase of stop-loss insurance for individual medical claims in excess of \$80,000 per year and an aggregate of \$2,578,789 for the entire plan. The discounted liability for malpractice is determined annually by an actuarial study.

All funds and agencies of the state, with the exception of the public authorities and the University of Colorado, participate in the Risk Management Fund. Agency premiums are based on an assessment of risk exposure and historical experience. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

The Department of Human Services uses a third party administrator to manage those claims related to the Human Services Workers' Compensation Plan. However, new claims are administered by Risk Management and paid from the Risk Management Workers' Compensation Plan.

During Fiscal Years 1996-97, 1995-96, and 1994-95 medical claims against the State Employees and Officials Insurance Fund exceeded the premiums collected. This resulted in decreases in the medical reserve fund equity of approximately \$6.5 million, \$2.1 million, and \$3.0 million, respectively. The fund includes several medical plan options ranging from provider of choice to managed care.

The fund also provides an employer paid short-term disability plan. Calendar year 1997 is the first year that the premiums charged by the private insurance company have exceeded the state's short-term disability program funding level. Currently, the premium stabilization reserve is covering the shortfall.

There were no significant reductions or changes in insurance coverage from the prior year. With the exception of the short-term disability program of the State Employees and Officials Insurance Fund settlements did not exceed insurance coverage in any of the past three fiscal years.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

Changes in the balances of claims liabilities were as follows:

Amounts in Thousands				
Fiscal Year	Liability at July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability at June 30
Risk Management:				
Liability Fund				
1996-97	\$ 20,676	\$ 3,858	\$ 3,410	\$ 21,124
1995-96	19,764	3,699	2,787	20,676
1994-95	13,128	9,428	2,792	19,764
Workers' Compensation				
1996-97	83,202	37,980	25,433	95,749
1995-96	84,612	19,664	21,074	83,202
1994-95	52,806	60,027	28,221	84,612
Employee's and Officials Insurance Fund:				
1996-97	9,200	63,701	62,616	10,285
1995-96	9,160	56,753	56,713	9,200
1994-95	7,560	53,802	52,202	9,160
University of Colorado:				
General Liability, Property, and Workers' Compensation				
1996-97	18,366	7,441	6,478	19,329
1995-96	16,365	9,591	7,590	18,366
1994-95	13,952	8,564	6,151	16,365
Medical Benefits Plan				
1996-97	13,492	26,447	34,178	5,761
1995-96	15,008	22,611	24,127	13,492
1994-95	12,495	25,303	22,790	15,008
Univ. of Colorado Health Sciences Center:				
Medical Malpractice				
1996-97	7,427	878	1,216	7,089
1995-96	8,478	(166)	885	7,427
1994-95	10,256	(923)	855	8,478
Housestaff Health Benefits				
1996-97	473	2,544	2,491	526
1995-96	548	2,193	2,268	473
1994-95	534	2,757	2,743	548
Department of Human Services:				
Workers' Compensation				
1996-97	2,375	-	424	1,951
1995-96	2,918	-	543	2,375
1994-95	3,507	-	589	2,918

Component Units

As of October 1, 1989, the University of Colorado Hospital Authority began self-insuring against malpractice claims in excess of coverage provided by the University of Colorado Self Insurance Risk Management Trust in which the hospital participates. The hospital has established an additional self-insurance trust fund for uninsured losses, funding of which is determined by an independent actuarial computation. At June 30, 1997 and 1996, the hospital's trust fund had investments of \$417,000 and \$440,000, respectively. The charge to expense for actual or potential self-insurance claims related to the additional self-insurance trust fund was zero during the years ended June 30, 1997 and 1996.

The hospital purchased insurance coverage from the University of Colorado Insurance Pool (UCIP) for workers' compensation, property, crime, auto and general liability until September 30, 1996. Beginning October 1, 1996 the hospital began using commercial insurance carriers instead of UCIP. Amounts paid for such coverage were approximately \$777,000 and \$1,905,000 during Fiscal Years 1996-97 and 1995-96, respectively.

G. CONTINGENCIES

Primary Government

Most claims against the state are limited by the Colorado Governmental Immunity Act which sets upper limits of state liability at \$150,000 per person and \$400,000 per occurrence. Judgments awarded against the state for which there is no insurance coverage or which are not payable from the Risk Management Fund ordinarily require a legislative appropriation before they may be paid.

Numerous court cases are pending in which the plaintiffs allege that the state has deprived persons of their civil rights or inadequately compensated them for their property. In the aggregate, the monetary damages (actual, punitive, and attorney's fees) claimed in the civil rights cases would exceed the insurance coverage available by a material amount. The state believes it is highly unlikely that there will be actual awards of judgments in material amounts.

The state is a defendant in numerous lawsuits involving claims of inadequate, negligent, or unconstitutional treatment of prisoners and mental patients. In some of these suits, plaintiffs are seeking or have obtained certification

as a class for a class action suit. Most of these cases seek actual damages that are not material but include request for punitive damages that may be material. There is also the potential that the courts may rule that the current conditions of confinement are unconstitutional.

The state is defendant in lawsuits by employees accusing the state of various infractions of law or contract. These include claims related to age and sex discrimination, wrongful termination, contractual agreements for paying of salaries based on parity and equity, and overtime compensation under the Federal Fair Labor Standards Act. The state does not believe that any of these cases are material to its financial operations.

Many state agencies enter into various grant and contract agreements with the federal government and other parties. These agreements generally provide for audits of the transactions pertaining to the agreements, with the state being liable to those parties for any disallowed expenditures. The state is contesting the disallowances related to such audits, and the outcome is uncertain at this time. The Department of Human Services and the Department of Health Care Policy and Financing have several such claims filed against them. These claims are at various levels of adjudication or settlement negotiations. At June 30, 1997, these claims were in excess of \$19 million.

The Colorado Student Loan Program, in the event of adverse loss experience, could be liable for approximately 22 percent of the outstanding balance of loans in repayment status, however, the probability of a material loss is remote.

The U.S. Environmental Protection Agency has, in several instances, either sued the state or given notice of the state's potential responsibility under CERCLA. This includes the School of Mines and Colorado State University, as well as other non-state parties. Issues have arisen because of costs associated with the cleanup of hazardous substances at several sites owned by the state. The governor, the Department of Public Health and Environment, the School of Mines, and the Office of Attorney General have entered into an agreement to manage the problem on a statewide level.

Several corporations have filed administrative income tax refund claims for taxes previously paid because other corporations have sued another state with similar tax statutes. The U.S. Supreme Court rejected that claim on jurisdictional grounds in May 1997. At this time Colorado has not been sued and if sued will vigorously defend its position. If the corporations were to prevail in

COMPREHENSIVE ANNUAL FINANCIAL REPORT - June 30, 1997

court, which is remote, the state would have to refund an additional \$11.2 million of taxes already collected.

At June 30, 1997, the Lottery Division of the Department of Revenue had outstanding annuities of approximately \$681.0 million in the name of lottery or lotto prize winners. The probability that any of the sellers of these annuity contracts will default and that the state will have to pay the annuity itself is remote.

Various notes and bonds have been issued by state school districts which may impact the state. Colorado statutes provide that if a district indicates that it will not make the payment to bondholders by the date on which it is due, the state treasurer shall forward the amount necessary to make the payment to the paying agent and shall withhold state equalization payments to the defaulting school district for a period up to 12 months to cover the state's loss. Currently, notes or bonds valued at over \$2.5 billion are outstanding. Of this amount, \$1.2 billion is covered by private insurance.

The state's Department of Transportation is in the process of remediating its underground fuel storage tanks. It has been estimated by the department that its future costs will be approximately \$20 million and that the process will not be completed until the year 2005.

The state's Underground Storage Tank Advisory Committee has rejected the reimbursement for the clean-up of petroleum leaks discovered prior to December 22, 1988. Diamond Shamrock has sued the state for approximately \$3.5 million of such unreimbursed costs. The state received an adverse ruling from the district court and has appealed. Whatever the outcome, the state cannot be

held liable for any amount of money over what is available in the Underground Storage Tank Fund.

The State of Kansas has sued the state in the U.S. Supreme Court for alleged violations of the Arkansas River Compact. The case was bifurcated into a liability and a remedy phase. The Supreme Court ruled in favor of Kansas in one of its three claims. The case is now before a special master to decide the appropriate remedy. There has been a quantification of the amount of injury, in water, through 1994. Colorado and Kansas disagree about whether Kansas should be repaid in money or water. However, the state believes that the liability will not exceed \$50 million even though Kansas has not claimed a specific dollar amount.

The state has been sued in connection with a land transfer from the Department of Natural Resources to the Department of Corrections for expansion of the Rifle Correctional Center. The plaintiffs claim that county zoning and planning review is required, the Department of Natural Resources has not complied with statutory requirements in connection with the transfer, and that a fishing stream protection review by the Wildlife Commission is also required. The state has filed motions to dismiss which are pending.

The state believes it has a good chance of prevailing in these cases, but the ultimate outcome cannot presently be determined. No provision for any liability that may result has been made in the financial statements.

NOTE V. PENSION SYSTEM AND OBLIGATIONS

A. PLAN DESCRIPTION

Virtually all State of Colorado employees participate in a defined benefit pension plan. The plan's purpose is to provide income to members and their families at retirement or in case of death or disability.

Administration of the Plan

The plan, a cost-sharing multiple employer plan, is administered by the Public Employees' Retirement Association (PERA). PERA was established by state statute in 1931, and includes the State Division Trust Fund (established in 1931), the School Division and the Municipal Division Trust Funds (both established in 1944), and the Judicial Division Trust Fund (established in 1949). The authority to establish or amend plan benefits is retained by the General Assembly in accordance with Title 24, Article 51 of the Colorado Revised Statutes (CRS).

The state plan, as well as the other divisions' plans, are included in PERA's financial statements which may be obtained by writing PERA at 1300 Logan Street, Denver, Colorado, 80203.

Service Requirement and Termination

Employees who terminate before meeting the required years of service are refunded their contributions made to the plan plus interest. Employees terminating after meeting the service requirements may, if they desire, remain in the plan until eligible for retirement. Those withdrawing from the plan receive their contributions, interest on their contributions, plus an additional 25 percent of their contribution and interest. This terminates their individual accounts. The interest rate paid is set at 80 percent of the PERA actuarial investment assumption rate.

Defined Retirement Benefits

Plan members are eligible for retirement benefits at age 55 with 30 years of service, age 60 with 20 years of service, or at age 65 with 5 years of service. State troopers and Colorado Bureau of Investigation (CBI) officers are eligible for retirement benefits at age 50 with 25 years of service.

Monthly benefits are calculated as a percentage of highest average salary (HAS). HAS is one-twelfth of the average of the highest salaries on which contributions were paid, associated with three periods of 12 consecutive months of service credit.

Service retirement benefits during Fiscal Year 1996-97, were calculated at 2.5 percent of HAS for each year of service up to 20 years and 1.5 percent for each year of service over 20 years. (See Note VI-A, Pension Plan Changes for the subsequent event which changed this calculation effective July 1, 1997.)

Reduced service retirement benefits are available at age 55 with 20 years of service, or at age 60 with five years of service credit. The benefit is calculated the same as a service retirement benefit, then reduced by 0.333 percent for each month before the eligible date for the full service retirement. Members are also eligible to receive reduced service retirement benefits at age 50 with 25 years of service with a greater benefit reduction.

Money Purchase Retirement Benefit

A retiring member may elect to withdraw their PERA account and receive an additional matching amount equal to 50 percent of their contribution plus interest, or receive a lifetime benefit based on the amount the member could withdraw. The withdrawal or the lifetime benefit is in lieu of the defined benefit.

Disability and Survivor Benefits

Members disabled, who have five or more years of service credit, six months of which has been earned since the most recent period of membership, may receive retirement benefits if determined to be permanently disabled.

If a member dies before retirement, their eligible children under the age of 18 (23 if a full-time student) are entitled to monthly benefit payments. If there are no eligible children, the member's spouse is paid the monthly benefit, and absent an eligible spouse, the financially dependent parents receive a survivor benefit.

B. FUNDING POLICY

Members and employers are required to contribute to PERA at a rate set by statute. The contribution requirements of plan members and affiliated employers are established under Title 24, Article 51, Part 4 of the CRS as amended. Members are required to contribute 8 percent of their gross salary, except for state troopers and CBI officers, who contribute 11.5 percent. Annual gross covered wages subject to PERA are gross earnings less any reduction in pay to offset employer contributions to the state sponsored IRC 125 plan established under Section 125 of the Internal Revenue Code.

The state contribution rate from July 1, 1993 to June 30, 1997 was 10.8 percent (12.4 percent for state troopers and CBI officers) of the employee's gross covered wages. The state paid \$169.4 million, \$162.5 million, and \$158.1 million in Fiscal Years 1996-97, 1995-96 and 1994-95, respectively. These amounts were equal to the required contributions for those years.

C. OTHER RETIREMENT PLANS

Primary Government

Some employees of various institutions of higher education may be covered under other retirement plans. Presidents, deans, professors, and instructors in state educational institutions are enrolled in defined benefit plans such as the Teachers Insurance and Annuity Association, the Variable Annuity Insurance Corporation, or other similar plans.

Faculty members at the University of Colorado are also under Social Security. Faculty at Colorado State University were covered exclusively by PERA until May 1993. Faculty hired after that time are covered by one of several defined contribution plans. Faculty previously covered by PERA had the choice of converting entirely to the defined contribution plan or remaining in PERA for their service till May 1993, with service after that time credited to the defined contribution plan.

The state made contributions to other pension plans of \$24.0 million and \$22.6 million during Fiscal Year 1996-97, and Fiscal Year 1995-96, respectively. In addition, the state paid \$31.4 million and \$29.8 million in FICA or Medicare taxes on employees wages during Fiscal Year 1996-97, and Fiscal Year 1995-96, respectively.

PERA also offers a voluntary 401(k) plan entirely separate from the defined benefit plan. PERA members may make contributions of up to 18 percent of their annual gross salary, to a maximum of \$9,500. Contributions and earnings are tax deferred. On December 31, 1996 the plan had net assets of \$186.5 million and 13,064 accounts.

The Fire and Police Pension Association, a related party, was established to insure the financial viability of local government pension plans for police and firefighters. In Fiscal Years 1996-97 and 1995-96, the state treasurer transferred \$70.7 million and \$52.1 million to the association to enhance its actuarial soundness. This included the state's cost for the accidental death and disability insurance policy the Association provides to volunteer firefighters.

Component Units

Employees of the Colorado Uninsurable Health Insurance Plan, and the Colorado Water Resources and Power Development Authority are covered under the State Division of PERA.

The University of Colorado Hospital Authority participates in two retirement plans, which cover substantially all of its employees. In March 1997, the Governmental Accounting Standards Board issued GASB Statement No. 27, Accounting for Pensions by State and Local Government Employers, which establishes standards for the measurement, recognition, and display of pension expenditures/expenses and related liabilities, assets and disclosures. This statement is effective for fiscal years beginning after June 15, 1997. Although early adoption is encouraged, the hospital's management has chosen not to adopt the pronouncement earlier than the implementation date. The hospital has not estimated the impact the pronouncement will have; however, the impact is not expected to be significant.

The hospital maintained a noncontributory defined benefit pension plan for its employees through March 1995. Under this plan, contributions credited to each covered employee's account were based on a percentage of compensation earned by the employee. Vesting under this plan is based on length of service. Benefits are payable as a lump sum upon retirement or separation or under several annuity options upon retirement. As of March 31, 1995, a final contribution was credited to the accounts of all covered employees of record on that date and this plan was frozen. Employee accounts continue to accrue interest based on the Thirty-Year Treasury Constant Maturities rate, and covered employees

not fully vested in this plan will continue to earn credit toward vesting.

As of April 1, 1995, the hospital amended its retirement plan based on its ability to withdraw from the Old Age, Survivors, and Disability Insurance (OASDI) component of the Federal Insurance Contributions Act (FICA) by virtue of its operation under legislatively granted state authority. The hospital and its employees still contribute to and participate in the Medicare component of FICA. The hospital's amended plan is composed of three distinct components: a Basic Pension Plan, an Investment Account, and a Matching Account.

The Basic Pension Plan is a defined benefit plan with benefits payable based on length of service and average compensation earned by the employee during the five most highly compensated calendar years of service after 1994. Vesting under this component is based on length of service. The hospital's funding policy is to contribute amounts at least equal to the minimum funding requirements of ERISA.

The hospital made contributions of \$5,800,000 and \$6,100,000 to its defined benefit plans in Fiscal Years 1996-97 and 1995-96, respectively. Annual cost is determined using the projected unit credit actuarial method. Plan assets at fair value were \$48,206,000 and \$36,485,000 at June 30, 1997 and 1996, respectively. The projected benefit obligation was \$47,013,000 and \$38,395,000 at June 30, 1997 and 1996, respectively.

The Investment Account is a qualified defined contribution retirement plan under the provisions of Internal Revenue Code (IRC) Section 401(a). Employees are required to contribute 6.2% of their gross compensation, which is equivalent to what their OASDI contributions were under FICA participation. Employees are always fully vested in this component of the plan. Total compensation covered in this plan for the years ended June 30, 1997 and 1996 was approximately \$77,318,000 and \$78,000,000, respectively. The hospital is required by law to provide an additional make-up contribution for certain part-time employees equal to 1.3% of their compensation until they are fully vested in the Basic Pension Plan. Since April 1, 1995, make-up contributions made by the hospital have approximated \$98,000.

The Matching Account is a qualified tax-deferred annuity plan under the provisions of IRC Section 403(b). Employees are eligible to contribute a percentage of their gross compensation, tax-deferred up to legal limitations established under the IRC. In addition, the hospital matches employee contributions 100% on the first 3% of gross compensation contributed. Employees are always vested

100% in their contributions; however, the hospital's matching contributions are subject to a five year vesting schedule. The hospital's matching contributions for Fiscal Years 1996-97 and 1995-96 were \$1,600,000 and \$1,800,000, respectively.

The hospital has made contributions to PERA in accordance with actuarially determined funding amounts for their employees who are still state employees. Pension expense related to state employees was \$353,000 and \$433,000 for Fiscal Years 1996-97 and 1995-96, respectively.

Transfers from PERA to the hospital's pension plan, for previous state employees who have transferred their benefits to the hospital's pension plan, amounted to \$0 and \$100,000 for the years ended June 30, 1997 and 1996, respectively.

D. EMPLOYEE DEFERRED COMPENSATION

The state initiated a deferred compensation (457) plan for state employees in 1981. This plan has a third party administrator, and all costs of administration and funding are borne by the plan participants. Investments and accumulated earnings of the plan at June 30, 1997, and June 30, 1996, totaled \$245.7 million and \$210.2 million respectively. The state has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

E. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Health Care Program

The PERA Health Care Program began covering benefit recipients and qualified dependents on July 1, 1986. This benefit was developed after legislation in 1985 established the Program and the Health Care Fund. Under this program, PERA subsidizes a portion of the monthly premium for health care coverage. The benefit recipient pays any remaining amount of that premium through an automatic deduction from the monthly retirement benefit. During 1996, the subsidy was \$115.00 for those with 20 years of service credit and reduced by \$5.75 for each year under 20.

The Health Care Fund is maintained by a contribution of 0.8 percent of covered salary. The state paid \$12.5 million, \$12.0 million, and \$11.7 million in Fiscal Years 1996-97, 1995-96 and 1994-95, respectively. Monthly premium costs for participants depend on the health care plan selected, the number of persons being covered, Medicare eligibility, and the number of years of service

credit a retiree has. PERA contracts with a major medical indemnity carrier to administer claims for self-insured plans, and with health maintenance organizations providing services within Colorado. During 1996 there were 28,575 participants, including spouses and dependents, from all contributors to the plan.

Life Insurance Program

PERA provides its members access to two group decreasing-term life insurance plans offered by Prudential and Rocky Mountain Life. Active members

may join one or both plans, and they may continue coverage into retirement. Premiums are paid monthly by payroll deduction.

Other Programs

Separate post-retirement health care and life insurance benefit plans exist in some state colleges and universities but are small in comparison to the PERA plan for state employees. The state has no liability for any of these post-retirement health care and life insurance plans.

NOTE VI. SUBSEQUENT EVENTS

A. PENSION PLAN CHANGES

On May 6, 1997, the governor signed into law House Bill 97-1082. This legislation combines the State Division Trust Fund and the School Division Trust Fund of the Public Employees Retirement Association into one combined fund on July 1, 1997. This legislation also changed the benefit formula for each year of service over 20 years from 1.5 percent of Highest Average Salary to 2.5 percent with a 100 percent maximum. All current benefit recipients with more than 20 years of service will have their benefit recalculated. Benefit payments dated July 31, 1997, and later will reflect this new calculation.

The employer's contribution rate was also reduced by 0.1 percent effective July 1, 1997.

B. NOTE ISSUANCE

On July 1, 1997 the state treasurer issued \$200 million of Tax Revenue Anticipation Notes. The notes are to be repaid in June 1998.

In August 1997, the Colorado School of Mines issued Series 1997A and Series 1997B Auxiliary Facilities Enterprise Revenue serial obligations bonds in the amount of \$5,890,000 maturing in Fiscal Years 1998 to 2018.

Subsequent to June 30, 1997, the University of Colorado issued additional Enterprise System Refunding and Improvement Revenue Bonds totaling \$12,760,000 (Series 1997 Bonds). Bond proceeds, plus other legally available funds, were used to in-substance defease \$10,105,000 of outstanding Auxiliary Facilities Revenue Bonds.

C. ADDITION OF A NEW INSTITUTION

On July 1, 1997, Northeastern Junior College in Sterling Colorado was dissolved as a locally governed community college and became part of the state's community college system.

D. PROPERTY DAMAGE

On July 28, 1997, because of heavy rains, the campus of Colorado State University in Fort Collins incurred extensive damage to several buildings on the campus. Numerous businesses located in Fort Collins were also damaged. The full extent of the damage is as yet unknown, but estimates range as high as \$100 million for the university alone. The state does have property insurance but at this time the amount of insurance reimbursement is unknown.

E. SALES TAX REFUND

On October 22, 1997, in special session, the General Assembly passed and the Governor signed a bill to provide a state sales tax credit of approximately \$142 million on 1997 income tax returns filed before October 15, 1998. The purpose of this credit is to liquidate the \$139 million TABOR Refund Liability booked by the state at June 30, 1997.

Each adult full-year resident filing a single return will receive a credit of \$37 if their federal adjusted gross income (AGI) is less than or equal to \$15,000, or \$60 if their AGI is greater than \$15,000 but less than or equal to \$100,000, or \$80 if their AGI is greater than \$100,000.

For two individuals filing a joint return or a surviving spouse the credit is \$74 if their aggregate AGI is less than or equal to \$15,000, or \$120 if their aggregate AGI is greater than \$15,000 but less than or equal to \$100,000, or \$160 if their aggregate AGI is greater than \$100,000.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
UNCLUSTERED PROGRAMS								
DEPARTMENT OF AGRICULTURE								
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE								
Federal-State Marketing Improvement Program					BAA	10.156	150,929	0
Inspection Grading and Standardization					BAA	10.162	5,245	0
Market Protection and Promotion					BAA	10.163	15,989	0
SUBTOTAL DIRECT FROM							172,163	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE							172,163	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
Agricultural Research: Basic and Applied Research					DAA	10.001	3,402	10,000
SUBTOTAL DIRECT FROM							3,402	10,000
PASS-THROUGH PROGRAMS FROM								
Univ. of Nebraska								
Agricultural Research: Basic and Applied Research					DAA	10.001 / 552990	328	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							328	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							3,730	10,000
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE								
Plant and Animal Disease, Pest Control, and Animal Care					GGB	10.025	28,940	0
Wildlife Services					PBA	10.028	2,555	0
SUBTOTAL DIRECT FROM							31,495	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE							31,495	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE								
Grants for Agricultural Research, Special Research Grants					GGB	10.200	122,122	0
Grants for Agricultural Research: Competitive Research Grants					GGB	10.206	22,879	0
Higher Education Multicultural Scholars Program					GGB	10.220	14,718	0
Cooperative Extension Service					GGB	10.500	4,475,849	0
SUBTOTAL DIRECT FROM							4,635,568	0
PASS-THROUGH PROGRAMS FROM								
Kansas State University								
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / S97048	2,986	0
Montana State University								
Cooperative Extension Service					GGB	10.500 / GC01896	18,546	0
Texas A & M								
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 94ESNP-1-5203 631522	252	0
Cooperative Extension Service					GGB	10.500	6,835	0
University of Missouri								
Cooperative Extension Service					GGB	10.500	2,351	0
University of Vermont								
Grants for Agricultural Research: Competitive Research Grants					GGB	10.206 / U-134-06 94-COOP-1-0904	16,067	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

University of Wyoming					
Cooperative Extension Service		GGB	10. 500	8, 549	0
Virginia Polytechnic Institute					
Grants for Agricultural Research, Special Research Grants		GGB	10. 200 / CR-4752- 545729	13, 407	0
Washington State University					
Grants for Agricultural Research, Special Research Grants		GGB	10. 200 / G000332; OGRD NO. 50798	42, 452	0
SUBTOTAL PASS-THROUGH PROGRAM FROM				111, 445	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				4, 747, 013	0
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural and Rural Economic Research		NAA	10. 250	0	60, 691
SUBTOTAL DIRECT FROM				0	60, 691
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				0	60, 691
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Federal-State Cooperation in Warehouse Examination Agreement		BAA	10. 071	17, 254	0
SUBTOTAL DIRECT FROM				17, 254	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				17, 254	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Food Distribution		* IHA	10. 550	0	448, 669
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)		FAA	10. 557	38, 014, 230	9, 259, 808
State Administrative Expenses for Child Nutrition		DAA	10. 560	500, 955	0
State Administrative Expenses for Child Nutrition		IHA	10. 560	68, 114	0
Nutrition Education and Training Program		DAA	10. 564	64, 801	62, 915
Nutrition Education and Training Program		GFE	10. 564	53, 290	0
Commodity Supplemental Food Program (CSFP)		IHA	10. 565	30, 000	1, 160, 859
Commodity Supplemental Food Program (CSFP)		* IHA	10. 565	0	5, 149, 783
Emergency Food Assistance Program (Administrative Costs)		IHA	10. 568	42, 254	630, 543
Emergency Food Assistance Program (Administrative Costs)		* IHA	10. 568	0	776, 104
Nutrition Program for the Elderly (Commodities)		IHA	10. 570	0	1, 177, 362
Nutrition Program for the Elderly (Commodities)		* IHA	10. 570	0	118, 572
SUBTOTAL DIRECT FROM				38, 773, 644	18, 784, 615
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				38, 773, 644	18, 784, 615
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Foreign Market Development Cooperation Program		GGB	10. 600	14, 787	0
SUBTOTAL DIRECT FROM				14, 787	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				14, 787	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

Forestry Research

GGB

10. 652

149,163

0

Forestry Research

PBA

10. 652

9,738

0

Forestry Research

PJA

10. 652

(123)

0

Forestry Research

* PJA

10. 652 / 2129600053

2,800

0

Forestry Research

* PBA

10. 652 / 1102000495039

8,000

0

Forestry Research

* PBA

10. 652 / CCS1102207962

700

0

Cooperative Forestry Assistance

GGB

10. 664

1,524,459

0

Cooperative Forestry Assistance

* PKA

10. 664 / CCSAR94323

1,500

0

Cooperative Forestry Assistance

GGH

10. 664 / GR-2-95-0141

9,857

0

Cooperative Forestry Assistance

GGH

10. 664 / GR-2-96-054

3,127

0

Cooperative Forestry Assistance

GHE

10. 664 / PO#43-82MK-4-0101

909

0

Schools and Roads: Grants to States

VBA

10. 665

0

5,959,757

National Forest: Dependent Rural Communities

GGH

10. 670 / GR-2-95-0156

15,254

0

Archeo Data Synthesis Project

GGH

1102109601

20,048

0

Fall Creek Rock Shelters

GGH

110213019524

7,756

0

Heritage Resource Program

GGH

110213109416

1,793

0

Forest Plan Revision

GGH

110213149409

100,722

0

Williams Creek Archaeological Survey

GGH

110213179008

4,771

0

Community Public Land Partnership

GGH

6-R-94-0213-114932

2,708

0

Challenge Cost-Share Agrmt

GGJ

CCS-2-12-96-00-064

693

0

SUBTOTAL DIRECT FROM

1,863,875

5,959,757

PASS-THROUGH PROGRAMS FROM

Utah State University

SPARCS Forestry Project

GGH

GR-2-93-139388

1,205

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

1,205

0

SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE

1,865,080

5,959,757

NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM

NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE

Resource Conservation and Development

PFA

10. 901

(11,314)

0

Soil and Water Conservation

GGB

10. 902

259,079

0

SUBTOTAL DIRECT FROM

247,765

0

SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE

247,765

0

RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM

RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE

Rural Development Grants

GJA

10. 769

147,883

0

SUBTOTAL DIRECT FROM

147,883

0

SUBTOTAL RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE

147,883

0

SUBTOTAL DEPARTMENT OF AGRICULTURE

46,020,814

24,815,063

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

DEPARTMENT OF COMMERCE

DEPARTMENT OF COMMERCE

PASS-THROUGH PROGRAMS FROM

MCRON OPTICS

Unclassified Grants and Contracts

National Association of State Development Agencies

NASDA Grant

GFB 11.000 / MCRON OCG-1000B

(13,289)

0

EDA Project #48A

11,277

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

(2,012)

0

SUBTOTAL DEPARTMENT OF COMMERCE

(2,012)

0

ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM

ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE

Economic Development: Grants for Public Works and Infrastructure Development

Economic Development: Technical Assistance

Economic Development: State and Local Economic Development Planning

NAA 11.300

145,886

2,500

GFB 11.303

97,391

0

GEA 11.305

24,521

26,854

SUBTOTAL DIRECT FROM

267,798

29,354

PASS-THROUGH PROGRAMS FROM

City & County of Denver - Mayor's Office of Economic Development

Special Economic Development and Adjustment Assistance Program Sudden and Severe Economic Dislocation and Lon

EDA 11.307 / Project 96-1058A

42,098

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

42,098

0

SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE

309,896

29,354

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

DIRECT FROM

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

Measurement and Engineering Research and Standards

Advanced Technology Program

GFB 11.609

240,336

0

GFB 11.612

596,907

0

SUBTOTAL DIRECT FROM

837,243

0

PASS-THROUGH PROGRAMS FROM

State of Kansas

Manufacturing Extension Partnership

Manufacturing Extension Partnership

Manufacturing Extension Partnership

GGB 11.611 / 301-93034 P.O. #00303

(66,731)

0

GGB 11.611 / 301-94004 P.O. #00317

(37,923)

0

GGB 11.611 / 301-94028-01 P.O. 00320

51

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

(104,603)

0

SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

732,640

0

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)

Independent Education and Science Projects and Programs

GGB 11.400

14,905

0

GFB 11.449

15,045

0

SUBTOTAL DIRECT FROM

29,950

0

PASS-THROUGH PROGRAMS FROM

UCAR-NCAR-COMET Atmospheric Tech. Divis.

Climate and Atmospheric Research

GGB 11.431 / UCAR/COMET

25,047

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL PASS-THROUGH PROGRAMS FROM							25,047	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE							54,997	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE								
DIRECT FROM								
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE								
Public Telecommunications Facilities: Planning and Construction				GFB	11.550		140,005	0
Telecommunications and Information Infrastructure Assistance Program				DAA	11.552		103,058	0
Telecommunications and Information Infrastructure Assistance Program				GEA	11.552		127,487	91,679
SUBTOTAL DIRECT FROM							370,550	91,679
PASS-THROUGH PROGRAMS FROM								
Southern Ute Indian Tribe								
Telecommunications and Information Infrastructure Assistance Program				GGH	11.552 / TIAR 08-60-950008		73,614	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							73,614	0
SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE							444,164	91,679
SUBTOTAL DEPARTMENT OF COMMERCE							1,539,685	121,033
<hr/>								
DEPARTMENT OF DEFENSE								
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE								
DIRECT FROM								
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE								
Air Force Defense Research Sciences Program				GFB	12.800		58,097	0
SUBTOTAL DIRECT FROM							58,097	0
PASS-THROUGH PROGRAMS FROM								
NORTHEAST CONSORTIUM ENGINEERING EDUCATION								
Air Force Defense Research Sciences Program				GFB	12.800 / NCEE FELLOW GUYM/N		23,456	0
Air Force Defense Research Sciences Program				GFB	12.800 / NCEE PURCHASE ORDER		3,142	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							26,598	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE							84,695	0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE								
PASS-THROUGH PROGRAMS FROM								
ACADEMY OF APPLIED SCIENCES								
Research & Technology Development				GFB	12.910 / 666		832	0
NEW MEXICO STATE UNIVERSITY				GFB	12.910 / Q00143		25,544	0
Research & Technology Development								
SUBTOTAL PASS-THROUGH PROGRAMS FROM							26,376	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							26,376	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM								
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE								
Procurement Technical Assistance For Business Firms				EDA	12.002		(827)	0
SUBTOTAL DIRECT FROM							(827)	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							(827)	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE								
DIRECT FROM								
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE								
Military Medical Research & Development				GFB	12. 420		19,384	0
Military Medical Research & Development				GFE	12. 420		62,323	0
Pueblo Chemical Demilitarization				FAA	Cooperative Agreement		261,068	78,997
Rky Mn Arsenal Medical Monitoring				FAA	DAAM02-96-P-0195		67,044	1,282
Medical Monitoring Advisory Group				FAA	MDU 3/14/97		38,173	0
SUBTOTAL DIRECT FROM							447,992	80,279
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							447,992	80,279
DEPARTMENT OF DEFENSE								
DIRECT FROM								
DEPARTMENT OF DEFENSE								
Unclassified Grants and Contracts				GGB	12. 000		11,714	0
SUBTOTAL DIRECT FROM							11,714	0
PASS-THROUGH PROGRAMS FROM								
Arkansas Heritage Commission								
Unclassified Grants and Contracts				GGB	12. 000 / 20005-E		23	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							23	0
SUBTOTAL DEPARTMENT OF DEFENSE							11,737	0
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
DIRECT FROM								
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
Military Construction, National Guard				OAA	12. 400		723,298	0
SUBTOTAL DIRECT FROM							723,298	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							723,298	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
DIRECT FROM								
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
National Guard Military Operations & Maintenance (O&M) Projects				OAA	12. 401		3,895,789	0
National Guard Special Military Operations Projects				OAA	12. 402		37,317	0
National Guard Civilian Youth Opportunities Program				OAA	12. 404		583,197	0
SUBTOTAL DIRECT FROM							4,516,303	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							4,516,303	0
OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE								
DIRECT FROM								
OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE								
Community Economic Adjustment				GFB	12. 600		51,347	0
Community Economic Adjustment Planning Assistance for Reductions in Defense Industry Employment				EDA	12. 611		43,259	0
SUBTOTAL DIRECT FROM							94,606	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH STATE¹
INDICATOR AGENCY CFDA / OTHER ID NUMBER**

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE

94,606

0

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

DIRECT FROM

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

Basic & Applied Scientific Research

GFB

12.300

37,869

0

SUBTOTAL DIRECT FROM

37,869

0

PASS-THROUGH PROGRAMS FROM

NORTH CAROLINA A&T STATE UNIVERSITY

Basic & Applied Scientific Research

GFB

12.300 / N000014-92-J-1252

23,747

0

SOUTHEASTERN CENTER ELECTRICAL ENGR EDUCATION

Basic & Applied Scientific Research

GFB

12.300 / 212-80-9543 DIXON

1,153

0

Basic & Applied Scientific Research

GFB

12.300 / 352-42-0044

4,388

0

Basic & Applied Scientific Research

GFB

12.300 / 568-68-9978 NIX

2,000

0

Basic & Applied Scientific Research

GFB

12.300 / 585-68-9978 NIX

2,777

0

Basic & Applied Scientific Research

GFB

12.300 / DIXON-FELLOWSHIP

(1,417)

0

Basic & Applied Scientific Research

GFB

12.300 / FELLOWSHIP-NIX

14,004

0

Basic & Applied Scientific Research

GFB

12.300 / PO 1995-1998

21,986

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

68,638

0

SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

106,507

0

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

DIRECT FROM

OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

Flood Control Projects

VBA

12.106

0

1,194

Planning Assistance to States

FAA

12.110

1,165

0

State Memorandum of Agreement Program for the Reimbursement of Technical Services

FAA

12.113

743,146

12,944

SUBTOTAL DIRECT FROM

744,311

14,138

SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE

744,311

14,138

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

DIRECT FROM

OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

National Security Education Program

GGJ

IPA Agreement

52,415

0

SUBTOTAL DIRECT FROM

52,415

0

PASS-THROUGH PROGRAMS FROM

ACADEMY OF APPLIED SCI

Basic, Applied, & Advanced Research in Science and Engineering

GFC

12.630 / SG'S 548-549

1,658

0

University of Utah

GGJ

83356-95

1,337

0

AIA-TOCDE

VIXEL CORPORATION

GFB

12.630 / DASG60-93-C-0052

6,679

0

Basic, Applied, & Advanced Research in Science and Engineering

SUBTOTAL PASS-THROUGH PROGRAMS FROM

9,674

0

SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE

62,089

0

SECRETARIES OF MILITARY DEPARTMENTS, DEPARTMENT OF DEFENSE

DIRECT FROM

SECRETARIES OF MILITARY DEPARTMENTS, DEPARTMENT OF DEFENSE

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Chemical Stockpile & Emergency Preparedness Programs					NAA	199603B	474,126	1,386,260
SUBTOTAL DIRECT FROM							474,126	1,386,260
SUBTOTAL SECRETARIES OF MILITARY DEPARTMENTS, DEPARTMENT OF DEFENSE							474,126	1,386,260
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND								
DIRECT FROM								
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND								
Basic Scientific Research					GFB	12.431	68,001	0
Basic Scientific Research					GGB	12.431	561,710	0
Basic Scientific Research					GJM	12.431	15,337	0
SUBTOTAL DIRECT FROM							645,048	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							645,048	0
SUBTOTAL DEPARTMENT OF DEFENSE							7,936,261	1,480,677

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DIRECT FROM								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Community Development Block Grants/State's Program					NAA	14.228	262,409	6,032,721
Emergency Shelter Grants Program					NAA	14.231	27,345	674,727
Supportive Housing Program					IHH	14.235	108,517	0
Supportive Housing Program					NAA	14.235	7,478	525,120
Shelter Plus Care					IHH	14.238	356,809	0
HOME Investment Partnerships Program					NAA	14.239	367,224	4,819,118
Innovative Homeless Initiative Demonstration Program					NAA	14.245	0	930,812
SUBTOTAL DIRECT FROM							1,129,782	12,982,498
PASS-THROUGH PROGRAMS FROM								
City & County of Denver								
Community Development Block Grant Agreements					GHD		12,089	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							12,089	0
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							1,141,871	12,982,498
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DIRECT FROM								
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
College Housing Debt Service					GMA	14.100	168,440	0
College Housing Program					GGH	CH Colo 86D; DEN 40	16,964	0
HUD Subsidy - Residence Hall					GGJ	CH Colo-87(s)	69,676	0
SUBTOTAL DIRECT FROM							255,080	0
PASS-THROUGH PROGRAMS FROM								
YNR Quig Newton Homes					PAA	1286	18,271	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							18,271	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							273,351	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Interest Reduction Payments Rental and Cooperative Housing for Lower Income Families
Section 106(b) Nonprofit Sponsor Assistance Program

GJB 14. 103
GFD 14. 141

23, 496
43, 812

0
0

SUBTOTAL DIRECT FROM

67, 308

0

PASS-THROUGH PROGRAMS FROM

Housing Authority of City & County Denver

Family Literacy for Quigg Newton Homes and Sunnyside Community

GHD 1255

65, 176

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

65, 176

0

SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

132, 484

0

OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM

OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Fair Housing Assistance Program State and Local

SDA 14. 401

321, 934

0

SUBTOTAL DIRECT FROM

321, 934

0

SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

321, 934

0

OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM

OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Hispanic-Serving Institutions Work-Study Program

GJH 14. 513

41, 659

0

SUBTOTAL DIRECT FROM

41, 659

0

PASS-THROUGH PROGRAMS FROM

DENVER HOUSING AUTHORITY

General Research and Technology Activity

GFC 14. 506 / PO 37253

36, 521

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

36, 521

0

SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

78, 180

0

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PASS-THROUGH PROGRAMS FROM

Denver Housing Authority

Economic Development and Supportive Services Program (B) -

IHA 14. 864

45, 869

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

45, 869

0

SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

45, 869

0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1, 993, 689

12, 982, 498

DEPARTMENT OF THE INTERIOR

BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

DIRECT FROM

BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

Indian Social Services: Child Welfare Assistance

GGB 15. 103

4, 106

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH STATE¹
INDICATOR AGENCY CFDA / OTHER ID NUMBER**

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL DIRECT FROM				4,106	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR				4,106	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
Training of Students in Cartographic Skills	GHC	1422 C950A40014		62,412	9,511
Wildlife Habitat Management Technical Assistance	PBA	15.219		10,873	0
Wildlife Habitat Management Technical Assistance	PJA	15.219		7,913	0
Cooperative Agreements for Research in Public Lands Management	GGB	15.221		75,523	0
Cooperative Agreements for Research in Public Lands Management	PBA	15.221		150	0
Cooperative Inspection Agreements with States & Tribes	GFB	15.222		3,371	0
Cultural Resource Management	GFB	15.224		2,400	0
Cultural Resource Management	GGB	15.224 / 1422-C950-A4-0007		4,394	0
Atmospheric Water Resources Research	GGB	15.500		32,853	0
Irrigation Systems Rehabilitation and Betterment	PEA	15.502		12,523	0
Small Reclamation Projects	PBA	15.503		371,483	0
Small Reclamation Projects	PDA	15.503		12,089	0
Small Reclamation Projects	PJA	15.503		2,039,278	0
Abandoned Mined Land Inventory	GGJ	CO-057-1990-0325.5S		10,581	0
Sale of Public Land	VBA	NONE AVAILABLE		0	42,393
Taylor Grazing	VBA	NONE AVAILABLE		0	112,405
SUBTOTAL DIRECT FROM				2,645,843	164,309
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				2,645,843	164,309
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
Waterwise Ed Program	PDA	6FG6008600		45,748	0
SUBTOTAL DIRECT FROM				45,748	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				45,748	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Ostracodes Project	GGJ	001 94-4386-20700 259Z		232	0
Assistance to State Water Resources Research Institutes	GGB	15.805		60	0
Geological Survey: Research & Data Acquisition	PBA	15.808		(622)	0
Geological Survey: Research & Data Acquisition	PIA	15.808		391,959	0
SUBTOTAL DIRECT FROM				391,629	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				391,629	0
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
Royalties Management	VBA	NONE AVAILABLE		31,889,598	4,958,022
SUBTOTAL DIRECT FROM				31,889,598	4,958,022
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR				31,889,598	4,958,022
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Historic Preservation Fund Grants-In-Aid		GCA	15. 904	463,097	58,387
Outdoor Recreation: Acquisition, Development and Planning		GGB	15. 916	(170)	0
Outdoor Recreation: Acquisition, Development and Planning		PBA	15. 916	18,825	0
Outdoor Recreation: Acquisition, Development and Planning		PJA	15. 916	376,823	0
Outdoor Recreation: Acquisition, Development and Planning		PKA	15. 916	(7,422)	0
SUBTOTAL DIRECT FROM				851,153	58,387
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				851,153	58,387
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Department of Interior Animas La Plata		EAA	1425-97-FG-40-20560	262	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15. 250	(10,082)	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15. 250	1,579,296	0
Abandoned Mine Land Reclamation (AMLR) Program		GFB	15. 252	37,468	0
Abandoned Mine Land Reclamation (AMLR) Program		PIA	15. 252	13,860	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15. 252	1,395,512	0
SUBTOTAL DIRECT FROM				3,016,316	0
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				3,016,316	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Sport Fish Restoration		PAA	15. 605	70,056	0
Sport Fish Restoration		PBA	15. 605	3,166,613	0
Environmental Contaminants		PBA	15. 607	95,129	0
Fish & Wildlife Management Assistance		PBA	15. 608	357,621	0
Wildlife Restoration		PBA	15. 611	3,481,390	0
Rare and Endangered Species Conservation		PBA	15. 612	136,219	0
Rare and Endangered Species Conservation		PJA	15. 612	7,698	0
Wildlife Conservation & Appreciation		PBA	15. 617	328	0
SUBTOTAL DIRECT FROM				7,315,054	0
PASS-THROUGH PROGRAMS FROM					
State of New Mexico					
NMDGF - Biology Project		GGJ	97-516.75	39,381	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				39,381	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				7,354,435	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
Minerals Management Service		TAA	10/01/95-09/30/96	112,998	0
Minerals Management Service		TAA	10/01/96-09/30/97	659,817	0
SUBTOTAL DIRECT FROM				772,815	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				772,815	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				46,971,643	5,180,718

DEPARTMENT OF JUSTICE

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAM, DEPARTMENT OF JUSTICE

DIRECT FROM

**BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAM, DEPARTMENT OF JUSTICE
Criminal Justice Discretionary Grant Program**

PBA

16.574

8,250

0

SUBTOTAL DIRECT FROM

8,250

0

SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAM, DEPARTMENT OF JUSTICE

8,250

0

BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

DIRECT FROM

**BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE
State Justice Statistics Program for Statistical Analysis Centers**

RAA

16.550 / 96-DD-BX-0069

68,630

0

SUBTOTAL DIRECT FROM

68,630

0

SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

68,630

0

NATIONAL INSTITUTE OF CORRECTIONS, DEPARTMENT OF JUSTICE

DIRECT FROM

**NATIONAL INSTITUTE OF CORRECTIONS, DEPARTMENT OF JUSTICE
Corrections: Technical Assistance/Clearinghouse**

CAA

16.603

6,000

0

SUBTOTAL DIRECT FROM

6,000

0

SUBTOTAL NATIONAL INSTITUTE OF CORRECTIONS, DEPARTMENT OF JUSTICE

6,000

0

OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE

DIRECT FROM

**OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE
Public Safety Partnership & Community Policing Grants
Public Safety Partnership & Community Policing Grants**

GMA

16.710

8,720

0

RAA

16.710

130,011

116,091

SUBTOTAL DIRECT FROM

138,731

116,091

SUBTOTAL OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE

138,731

116,091

OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

DIRECT FROM

OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

**Byrne Formula Grant Program
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program
Local Law Enforcement Block Grants Program**

RAA

16.579

2,804,092

3,717,285

EAA

16.580

670,905

0

RAA

16.580

39,160

65,944

RAA

16.592

910

269,037

SUBTOTAL DIRECT FROM

3,515,067

4,052,266

SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE

3,515,067

4,052,266

OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

DIRECT FROM

**OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
Crime Victim Compensation
Violent Offender Incarceration & Truth in Sentencing Incentive Grants
Violence Against Women Formula Grants
Encourage Arrest Policies
Drug Court Improvement**

RAA

16.576

29,810

1,254,624

RAA

16.586

3,794

0

RAA

16.588

224,152

436,383

JAA

95DCM9

47,940

0

JAA

97WEVX9

247,729

0

SUBTOTAL DIRECT FROM

553,425

1,691,007

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

553,425

1,691,007

OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE

DIRECT FROM

OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE

Crime Victim Assistance

CAA

16.575

6,066,657

0

Crime Victim Assistance

RAA

16.575

74,016

1,610,352

SUBTOTAL DIRECT FROM

6,140,673

1,610,352

SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE

6,140,673

1,610,352

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

DIRECT FROM

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

Juvenile Justice & Delinquency Prevention: Allocation to States

RAA

16.540

543,845

780,085

Juvenile Justice & Delinquency Prevention: Special Emphasis

RAA

16.541

1,492

0

SUBTOTAL DIRECT FROM

545,337

780,085

PASS-THROUGH PROGRAMS FROM

California State University Sacramento, Calif.

Juvenile Justice & Delinquency Prevention: Special Emphasis

IKA

16.541 / 300112A

83,735

0

NATIONAL OFFICE FOR SOCIAL RESPONSIBILITY

GFB

16.541 / DOJ#95-JS-CX-0004

9,514

0

Juvenile Justice & Delinquency Prevention: Special Emphasis

SUBTOTAL PASS-THROUGH PROGRAMS FROM

93,249

0

SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

638,586

780,085

SUBTOTAL DEPARTMENT OF JUSTICE

11,069,362

8,249,801

DEPARTMENT OF LABOR

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

DIRECT FROM

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

Labor Force Statistics

GJA

17.002

108,366

0

Labor Force Statistics

KAA

17.002

1,222,552

0

Compensation & Working Conditions Data

FAA

17.005

27,313

0

SUBTOTAL DIRECT FROM

1,358,231

0

SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

1,358,231

0

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

Employment Service

KAA

17.207

10,422,696

196,907

Unemployment Insurance

KAA

17.225

37,538,024

0

Senior Community Service Employment Program

IHA

17.235

44,856

716,503

Trade Adjustment Assistance: Workers

KAA

17.245

3,089,462

0

Employment & Training Assistance: Dislocated Workers

EEA

17.246

1,667,159

5,407,124

Employment Services & Job Training: Pilot and Demonstration Programs

EAA

17.249

132,312

0

Employment Services & Job Training: Pilot and Demonstration Programs

IHA

17.249

158,180

0

Job Training Partnership Act

EEA

17.250

6,892,602

9,444,401

Job Training Partnership Act

GFD

17.250

12,111

0

Job Training Partnership Act

GJB

17.250

56,051

0

Job Training Partnership Act

KAA

17.250

568,663

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
School to Career		EAA	U-4421-4-00-88-60	1,339,559	0
School to Work Program		EAA	U-4421-4-00-88-60	1,212,442	0
Workforce Coordination Council		EAA	x-4925-5-00-80-60	96,698	0
SUBTOTAL DIRECT FROM				63,230,815	15,764,935
PASS-THROUGH PROGRAMS FROM					
AFLCIO					
Employment & Training Assistance: Dislocated Workers		GJD	17.246 / N/A	25,135	0
Job Training Partnership Act		GJD	17.250 / N/A	19,232	0
Community Development Agency					
Employment Service		GJD	17.207 / GE60039	88,025	0
Employment Service		GJD	17.207 / GE60339	40,863	0
MOET					
Job Training Partnership Act		GJD	17.250 / GE41315	911	0
Job Training Partnership Act		GJD	17.250 / GE41361	1,320	0
Job Training Partnership Act		GJD	17.250 / GE60039	919,811	0
Job Training Partnership Act		GJD	17.250 / GE61337	68,632	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				1,163,929	0
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				64,394,744	15,764,935
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Mine Health & Safety Grants		PKA	17.600	163,118	0
SUBTOTAL DIRECT FROM				163,118	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				163,118	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Consultation Agreements		GGB	17.504	545,235	0
SUBTOTAL DIRECT FROM				545,235	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				545,235	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					
DIRECT FROM					
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					
Disabled Veterans' Outreach Program (DVOP)		KAA	17.801	1,494,092	0
Veterans' Employment Program		GFD	17.802	2,913,922	0
Local Veterans' Employment Representative Program		KAA	17.804	1,327,057	0
SUBTOTAL DIRECT FROM				5,735,071	0
PASS-THROUGH PROGRAMS FROM					
GEORGIA DEPT. OF LABOR					
Veterans' Employment Program		GFD	17.802 / DVOP AGREEMENT	250,085	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				250,085	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR				5,985,156	0
WOMEN'S BUREAU, OFFICE OF THE SECRETARY, DEPARTMENT OF LABOR					
DIRECT FROM					
WOMEN'S BUREAU, OFFICE OF THE SECRETARY, DEPARTMENT OF LABOR					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Women's Special Employment Assistance					GGB	17. 700	1, 000	0
SUBTOTAL DIRECT FROM							1, 000	0
SUBTOTAL WOMEN'S BUREAU, OFFICE OF THE SECRETARY, DEPARTMENT OF LABOR							1, 000	0
SUBTOTAL DEPARTMENT OF LABOR							72, 447, 484	15, 764, 935

DEPARTMENT OF STATE								
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE								
PASS-THROUGH PROGRAMS FROM								
CID-Consortium for Inter. Development								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19. 300 / CSU-PCO-13	948	0
John Hopkins University								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19. 300 / STAR-DR. JOHN H. AUSTIN,	142, 549	0
University of California at Davis								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19. 300 / 102-18GRANT DAN-1328G000	95, 683	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							239, 180	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE							239, 180	0
DEPARTMENT OF STATE								
PASS-THROUGH PROGRAMS FROM								
CID-Consortium for Inter. Development								
Unclassified Grants								
					GGB	19. 000 / CHEMNISEPT-CSU-02	1, 003	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							1, 003	0
SUBTOTAL DEPARTMENT OF STATE							1, 003	0
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE								
DIRECT FROM								
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE								
Claims Against Foreign Governments					GFB	19. 200	5, 197	0
SUBTOTAL DIRECT FROM							5, 197	0
SUBTOTAL OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE							5, 197	0
SUBTOTAL DEPARTMENT OF STATE							245, 380	0

DEPARTMENT OF TRANSPORTATION								
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Airport Improvement Program					FAA	20. 106	138, 698	0
SUBTOTAL DIRECT FROM							138, 698	0
PASS-THROUGH PROGRAMS FROM								
Nat'l Assoc. of State Aviation Officials								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Center for Aviation Research and Education					IAA	C-98-01-CO	15,050	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							15,050	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							153,748	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Highway Planning & Construction					GGB	20.205	297,796	0
Highway Planning & Construction					IAA	20.205	174,035,562	19,107,970
Highway Planning & Construction					PJA	20.205	22,837	0
Motor Carrier Safety Assistance Program					RAA	20.218	1,593,034	0
National Recreational Trails Funding Program					PJA	20.219	180,593	0
International Registration Plan					TAA	IRP #4	12,703	0
Base-State Fuel Tax Grant					TAA	IRP #5	1,082	0
Uniformity Grant IRP/IFTA					TAA	None Available	30,069	0
Joint Federal/State Motor Fuel Tax Compliance Project					TAA	Project #TCP 0001 (0002)	32,761	0
SUBTOTAL DIRECT FROM							176,206,437	19,107,970
PASS-THROUGH PROGRAMS FROM								
National Governors' Association Center for Policy Research								
NGA Electronic Data Standards					TAA	None Available	7,312	0
State of Iowa								
Motor Carrier Safety Assistance Program					TAA	20.218	50,838	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							58,150	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							176,264,587	19,107,970
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Local Rail Freight Assistance					IAA	20.308	7,769	10,015
SUBTOTAL DIRECT FROM							7,769	10,015
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							7,769	10,015
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Federal Transit Technical Studies Grants					IAA	20.505	59,002	437,039
Public Transportation for Nonurbanized Areas					IAA	20.509	310,735	1,051,089
Capital Assistance Program for Elderly Persons & Persons with Disabilities					IAA	20.513	69,787	707,503
State Planning & Research					IAA	20.515	3,701	0
SUBTOTAL DIRECT FROM							443,225	2,195,631
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							443,225	2,195,631
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
State & Community Highway Safety					IAA	20.600	302,041	2,156,775
SUBTOTAL DIRECT FROM							302,041	2,156,775
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							302,041	2,156,775

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants					HA	20.601	1,075,364	0
SUBTOTAL DIRECT FROM							1,075,364	0
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							1,075,364	0
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Pipeline Safety					SGA	20.700	162,089	0
Interagency Hazardous Materials Public Sector Training and Planning Grants					NAA	20.703	3,457	74,047
Interagency Hazardous Materials Public Sector Training and Planning Grants					RAA	20.703	106,637	91,679
SUBTOTAL DIRECT FROM							272,183	165,726
SUBTOTAL RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							272,183	165,726
U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION								
Boating Safety Financial Assistance					PJA	20.005	311,905	0
SUBTOTAL DIRECT FROM							311,905	0
SUBTOTAL U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION							311,905	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION							178,830,822	23,636,117
DEPARTMENT OF TREASURY								
DEPARTMENT OF TREASURY								
DIRECT FROM								
DEPARTMENT OF TREASURY								
Treasury Equitable Sharing Program					TAA	COURT AWARDS	36,158	0
SUBTOTAL DIRECT FROM							36,158	0
SUBTOTAL DEPARTMENT OF TREASURY							36,158	0
U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY								
DIRECT FROM								
U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY								
White Collar Crime					RAA	31 USC 9703	4,739	0
SUBTOTAL DIRECT FROM							4,739	0
SUBTOTAL U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY							4,739	0
SUBTOTAL DEPARTMENT OF TREASURY							40,897	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
<hr/>								
OFFICE OF PERSONNEL MANAGEMENT								
OFFICE OF PERSONNEL MANAGEMENT								
DIRECT FROM								
OFFICE OF PERSONNEL MANAGEMENT								
Intergovernmental Personnel Act (IPA) Mobility Program				GFC	27.011		66,426	0
Intergovernmental Personnel Act (IPA) Mobility Program				GFE	27.011		124,525	0
SUBTOTAL DIRECT FROM							190,951	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT							190,951	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT							190,951	0
<hr/>								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION								
DIRECT FROM								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION								
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts				SDA	30.002		330,594	0
SUBTOTAL DIRECT FROM							330,594	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							330,594	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							330,594	0
<hr/>								
GENERAL SERVICES ADMINISTRATION								
GENERAL SERVICES ADMINISTRATION								
DIRECT FROM								
GENERAL SERVICES ADMINISTRATION								
Donation of Federal Surplus Personal Property				* CFB	39.003		1,389,775	0
SUBTOTAL DIRECT FROM							1,389,775	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION							1,389,775	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION							1,389,775	0
<hr/>								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
DIRECT FROM								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
Aerospace Education Services Program				GFB	43.001		861,829	0
Aerospace Education Services Program				GFC	43.001		807	0
Aerospace Education Services Program				GGB	43.001		98,716	0
Technology Transfer				EBA	43.002		135,690	0
Technology Transfer				GFB	43.002		475,569	0
Undergrad Student Awards for Res				GKA	NGT5-90057		12,414	0
SUBTOTAL DIRECT FROM							1,585,025	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
PASS-THROUGH PROGRAMS FROM								
Jet Propulsion Laboratory								
Mrs Pathfinder Outreach Project					GGJ	960205	3,177	0
SPACE TELESCOPE SCIENCE INSTITUTE								
Aerospace Education Services Program					GFB	43.001 / ED-90109.01-96A	91	0
Technology Transfer					GFB	43.002 / ED-90003.01-94A	3,607	0
Technology Transfer					GFB	43.002 / ED-90036.01-94A	524	0
Technology Transfer					GFB	43.002 / ED-90048.01-94A	3,781	0
TEXAS ENGINEERING EXPERIMENT STATION								
Technology Transfer					GFB	43.002 / 961028	9,999	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							21,179	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							1,606,204	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							1,606,204	0
<hr/>								
NATIONAL ENDOWMENT FOR THE HUMANITIES								
FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
DIRECT FROM								
FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
General Operating Support					GHD	IG-41159-94	499	0
Fiscal Year 1997 Museum Assessment Program I					GHD	IM 70027-97	950	0
SUBTOTAL DIRECT FROM							1,449	0
SUBTOTAL FEDERAL COUNCIL ON THE ARTS AND THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							1,449	0
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
DIRECT FROM								
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
Institute of Museum and Library Services					GCA	45.301	335	0
Institute of Museum and Library Services					GFC	45.301	10,916	0
SUBTOTAL DIRECT FROM							11,251	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							11,251	0
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
DIRECT FROM								
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
Promotion of the Arts Arts in Education					GBA	45.003	0	43,000
Promotion of the Arts State and Regional Program					GBA	45.007	0	405,120
Promotion of the Arts Folk and Traditional Arts					GBA	45.015	0	29,000
Promotion of the Arts Local Arts Agencies Program					GBA	45.023	0	31,000
Promotion of the Arts: Grants to Organizations and Individuals					GGB	45.024	14,903	0
Promotion of the Arts: Grants to Organizations and Individuals					GKA	45.024	53,558	0
SUBTOTAL DIRECT FROM							68,461	508,120
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							68,461	508,120
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
DIRECT FROM								
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								
Promotion of the Humanities: Fellowships for College Teachers and Independent Scholars					GHD	45.143	858	0
Promotion of the Humanities: Fellowships and Stipends					GFB	45.160	11,271	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM							12, 129	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							12, 129	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES							93, 290	508, 120
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NATIONAL SCIENCE FOUNDATION								
NATIONAL SCIENCE FOUNDATION								
DIRECT FROM								
NATIONAL SCIENCE FOUNDATION								
Engineering Grants	GFB	47. 041					86, 497	0
Engineering Grants	GFD	47. 041					(3, 910)	0
Engineering Grants	GGB	47. 041					126, 772	0
Engineering Grants	PJA	47. 041					348, 820	0
Mathematical and Physical Sciences	GFB	47. 049					379, 234	0
Mathematical and Physical Sciences	GFD	47. 049					39, 250	0
Mathematical and Physical Sciences	GGB	47. 049					455, 027	0
Mathematical and Physical Sciences	GGB	47. 049					2, 757	0
Geosciences	GFB	47. 050					138, 958	0
Geosciences	GGB	47. 050					103, 059	0
Geosciences	GGB	47. 050					34, 358	0
Computer and Information Science and Engineering	GFB	47. 070					50, 171	0
Computer and Information Science and Engineering	GGB	47. 070					19, 207	0
Science and Technology Centers	GFB	47. 073					56, 693	0
Science and Technology Centers	GGB	47. 073					23, 166	0
Biological Sciences	GFB	47. 074					641, 455	0
Biological Sciences	GFE	47. 074					33, 513	0
Biological Sciences	GGB	47. 074					541, 686	0
Social, Behavioral, and Economic Sciences	GFB	47. 075					79, 183	0
Social, Behavioral, and Economic Sciences	GGB	47. 075					13, 251	0
Social, Behavioral, and Economic Sciences	GKA	47. 075 / DUE-9651180					22, 376	0
Education and Human Resources	DAA	47. 076					889, 067	1, 197, 108
Education and Human Resources	GFB	47. 076					646, 072	0
Education and Human Resources	GFC	47. 076					(206)	0
Education and Human Resources	GGB	47. 076					172, 017	5, 000
Education and Human Resources	GJA	47. 076					125, 700	0
Academic Research Infrastructure	GFB	47. 077					4, 191	0
Academic Research Infrastructure	GGB	47. 077					299, 256	0
Environmental Technology Education Transfer to Native Americans	GHC	DUE-9454633					13, 773	0
Development & Dissemination of Modern Physics/Chemistry Labs	GKA	DUE-9455157					13, 220	0
Rocky Mountain Teacher Education - Mth & Science	GKA	DUE9354033					395, 362	845, 018
Rocky Mountain Secondary Teacher Enhancement	GKA	ESI-9355642					142, 780	0
Elementary, Secondary and Informal Education/Young Scholars Program	GHD	ESI-9452667					62, 628	0
National Science Foundation	GJE	ESI-9553685					138, 161	0
SUBTOTAL DIRECT FROM							6, 093, 544	2, 047, 126
PASS-THROUGH PROGRAMS FROM								
ARIZONA STATE UNIVERSITY								
Engineering Grants	GFB	47. 041 / KMD-2414-25-14/SUB					751	0
Engineering Grants	GFB	47. 041 / KMD2414-25-13/33					120	0
Engineering Grants	GFB	47. 041 / KMD2414-25-13/36					756	0
Engineering Grants	GFB	47. 041 / KMD2414-25-13/45					661	0
Engineering Grants	GFB	47. 041 / KMD2414-25-13/49					755	0
Engineering Grants	GFB	47. 041 / KMD2414-25-13/50					756	0
Engineering Grants	GFB	47. 041 / KMD2414-25-15/SUB					11, 950	0
Engineering Grants	GFB	47. 041 / KMD2414-25/12					749	0
Engineering Grants	GFB	47. 041 / KMD5270-25-16-26					6	0
Biological Sciences	GFB	47. 074 / KMD2414-25-15					14, 586	0
Education and Human Resources	GFB	47. 076 / KMD2414-25-10/SUB					(382)	0
Arizona State Univ.								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Coalition to Increase Minority Degrees		GGJ	HRD-9153513	599	0
Arizona State University					
Unclassified Grants and Contracts		GGB	47.000 / KMD2414-4-12/SUB, CIND#F9	166	0
Coalition to Increase Minority Degrees		GHC	KMD2414-28-5/SUB	297	0
Biological Sciences Curriculum Study					
CO - STEP		GGJ	TPE-9155199	1,310	0
Colorado Statewide Systemic Initiative					
Connect Project		GGJ	CSSI-011A	6,302	0
NEW MEXICO HIGHLANDS UNIVERSITY					
Undergraduate Science, Engineering, and Mathematics Education		GHB	47.071 / ESR9554468	180,158	0
SPACE SCIENCE INSTITUTE					
Education and Human Resources		GFB	47.076 / OCG1062B	13,403	0
San Diego State University Foundation					
Using Computer Technology to Develop Constructivist-Oriented Classroom Envr		GHD	522685-8529 RLL	3,094	0
Southern Illinois University					
Biology Field Study		GKA	DUE-95554807	2,133	0
UCAR-NCAR-COMET Atmospheric Tech. Divis.					
Unclassified Grants and Contracts		GGB	47.000 / UCAR S96 84107	8,035	0
UCAR-NCAR-SOARS					
Unclassified Grants and Contracts		GGB	47.000 / UCAR/SOAR	13,304	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARCH					
Education and Human Resources		GFB	47.076 / S97-83875	42,841	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				302,350	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				6,395,894	2,047,126
SUBTOTAL NATIONAL SCIENCE FOUNDATION				6,395,894	2,047,126
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SECURITIES AND EXCHANGE COMMISSION					
SECURITIES AND EXCHANGE COMMISSION					
DIRECT FROM					
SECURITIES AND EXCHANGE COMMISSION					
Securities: Investigation of Complaints and SEC Information		GFB	58.001	95,688	0
SUBTOTAL DIRECT FROM				95,688	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION				95,688	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION				95,688	0
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SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM					
SMALL BUSINESS ADMINISTRATION					
Business Development Assistance to Small Business		GHB	59.005	8	0
Business Development Assistance to Small Business		GKA	59.005	3,746	0
Procurement Assistance to Small Businesses		GGB	59.009	3,049	0
Small Business Development Center		EDA	59.037	147,317	940,122
SUBTOTAL DIRECT FROM				154,120	940,122
SUBTOTAL SMALL BUSINESS ADMINISTRATION				154,120	940,122

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL SMALL BUSINESS ADMINISTRATION

154,120

940,122

DEPARTMENT OF VETERANS AFFAIRS

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

Veterans Recording Fee

GGJ

820

0

Annual Reporting Fee Reimbursement

GJB

21.4206

35

0

Veterans Information and Assistance

GFD

64.115

9,833

0

Vocational Rehabilitation for Disabled Veterans

GFD

64.116

426,830

0

Vocational Training for Certain Veterans Receiving VA Pension

GJA

64.123

214,175

0

Vocational Training for Certain Veterans Receiving VA Pension

GJH

64.123

175

0

SUBTOTAL DIRECT FROM

651,868

0

SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

651,868

0

VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM

VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

Veterans State Domiciliary Care

ILB

64.014

138,025

0

Veterans State Nursing Home Care

ILB

64.015

588,115

0

Veterans State Nursing Home Care

ILC

64.015

1,478,457

0

Veterans State Nursing Home Care

ILD

64.015

1,074,342

0

Veterans State Nursing Home Care

ILE

64.015

0

1,109,100

Sharing Specialized Medical Resources

GFE

64.018

1,973,480

0

SUBTOTAL DIRECT FROM

5,252,419

1,109,100

SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

5,252,419

1,109,100

SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS

5,904,287

1,109,100

ENVIRONMENTAL PROTECTION AGENCY

ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM

ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY

Environmental Education and Training Program

GFB

66.950

16,457

0

SUBTOTAL DIRECT FROM

16,457

0

SUBTOTAL ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY

16,457

0

ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM

ENVIRONMENTAL PROTECTION AGENCY

IPA Bulanowski

FAA

08-065-97-99N

1,104

0

Comprehensive Environmental Restoration & Liability Act

NAA

199611

605

6,000

Environmental Protection Agency

PDA

5KWT402

294

0

Performance Partnership Grants (A,B) -

FAA

66.605

4,764,084

468,437

Surveys, Studies, Investigations and Special Purpose Grants (B) -

FAA

66.606

84,457

82,299

IPA Laumann

FAA

ATR-G17-EPA

27,877

0

Environmental Institute for Middle and High School Teachers Seminar

GHD

EPA#4X0029NAEX

22,532

0

Colorado Municipal Water Pollution Prev.

FAA

CM098127-01-0

10

0

AST Database

KAA

X998409-01

20,422

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
WVC Special Study-GWWellhead		FAA	X998589-01	3,421	0
EPA Animas La Plata		EAA	x998623-01-0	8,617	0
SUBTOTAL DIRECT FROM PASS-THROUGH PROGRAMS FROM				4,933,423	556,736
New Mexico State University Unclassified Grants and Contracts		GGB	66.000 / SCERP #PP96I-5/NM SUR. #	25,322	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				25,322	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				4,958,745	556,736
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection Consolidated Grants: Program Support		PAA	66.600	273,126	0
Environmental Protection Consolidated Grants: Program Support		PFA	66.600	695	0
Environmental Protection Consolidated Grants: Program Support		PIA	66.600	65,316	0
Environmental Protection Consolidated Grants: Program Support		PJA	66.600	667	0
SUBTOTAL DIRECT FROM				339,804	0
SUBTOTAL OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY				339,804	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
Air Pollution Control Program Support		FAA	66.001	34,210	46,358
Air Pollution Control Manpower Training		GFE	66.003	2,796	0
State Indoor Radon Grants		FAA	66.032	12,276	62,021
State Indoor Radon Grants		GFC	66.032	99,582	0
SUBTOTAL DIRECT FROM				148,864	108,379
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				148,864	108,379
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700	485,982	0
SUBTOTAL DIRECT FROM				485,982	0
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY				485,982	0
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY					
TSCA Title IV State Lead Grants: Certification of Lead-Based Paint Professionals		FAA	66.707	109,377	15,679
SUBTOTAL DIRECT FROM				109,377	15,679
SUBTOTAL OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY				109,377	15,679
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
Pollution Prevention Grants Program		FAA	66.708	27,112	21,881
SUBTOTAL DIRECT FROM PASS-THROUGH PROGRAMS FROM				27,112	21,881

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
PETE Partnership for Environmental Techn								
Pollution Prevention Grants Program				GGB		66.708 / 10034	150,553	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							150,553	0
SUBTOTAL OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY							177,665	21,881
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM								
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY								
Environmental Protection: Consolidated Research				GFB		66.500	75,626	0
Environmental Protection: Consolidated Research				GGB		66.500	56,055	0
SUBTOTAL DIRECT FROM							131,681	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY							131,681	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM								
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY								
Hazardous Waste Management State Program Support				FAA		66.801	930,403	156,726
Superfund State Site: Specific Cooperative Agreements				FAA		66.802	4,402,590	747,204
State Underground Storage Tanks Program				KAA		66.804	163,388	0
Leaking Underground Storage Tank Trust Fund Program				KAA		66.805	399,851	0
Cameo Training				RAA		CX822128-01-3	4,897	0
SUBTOTAL DIRECT FROM							5,901,129	903,930
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY							5,901,129	903,930
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM								
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY								
Solid Waste Management Assistance				EFA		66.808	14,199	0
Solid Waste Management Assistance				FAA		66.808	1,492	19,525
Solid Waste Management Assistance				GJE		66.808	61,832	0
SUBTOTAL DIRECT FROM							77,523	19,525
SUBTOTAL OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY							77,523	19,525
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM								
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY								
Water Pollution Control: State and Interstate Program Support				FAA		66.419	9,105	0
Water Pollution Control: State and Interstate Program Support				PKA		66.419	42,121	0
State Public Water System Supervision				FAA		66.432	1,429	0
State Underground Water Source Protection				GJL		66.433	44,001	0
State Underground Water Source Protection				PHA		66.433	75,365	0
State Underground Water Source Protection				PIA		66.433	70	0
Water Pollution Control: Lake Restoration Cooperative Agreements				FAA		66.435	18	0
Construction Management Assistance				FAA		66.438	522,145	0
Water Quality Management Planning				FAA		66.454	47,942	35,175
Nonpoint Source Implementation Grants				FAA		66.460	406,879	1,017,481
Nonpoint Source Implementation Grants				PKA		66.460	45,022	0
National Pollutant Discharge Elimination System Related State Program Grants				FAA		66.463	3,951	115,872
SUBTOTAL DIRECT FROM							1,198,048	1,168,528
PASS-THROUGH PROGRAMS FROM								
Colo Water Resources & Power Dev. Auth.								
Capitalization Grants for State Revolving Funds				NAA		66.458 / 06-16-89 Agreement	33,265	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Colorado Water Resources & Power Development Authority					FAA	66.458 / CS080001-96-3	569,452	0
Capitalization Grants for State Revolving Funds								
SUBTOTAL PASS-THROUGH PROGRAMS FROM							602,717	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY							1,800,765	1,168,528
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY							14,147,992	2,794,658
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NUCLEAR REGULATORY COMMISSION								
OFFICE OF NUCLEAR REGULATORY RESEARCH, NUCLEAR REGULATORY COMMISSION								
DIRECT FROM								
OFFICE OF NUCLEAR REGULATORY RESEARCH, NUCLEAR REGULATORY COMMISSION								
Enhance Technology Transfer and Dissemination of Nuclear Energy Process and Safety Information (B) -					FAA	77.003	15,870	3,352
SUBTOTAL DIRECT FROM							15,870	3,352
SUBTOTAL OFFICE OF NUCLEAR REGULATORY RESEARCH, NUCLEAR REGULATORY COMMISSION							15,870	3,352
SUBTOTAL NUCLEAR REGULATORY COMMISSION							15,870	3,352
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DEPARTMENT OF ENERGY								
DEPARTMENT OF ENERGY								
DIRECT FROM								
DEPARTMENT OF ENERGY								
Rocky Flats Reg Sup Env Project					FAA	89000826	1,923	0
Petroleum Violation Escrow Funds					EFA	Court Order-Exxon	3,257,889	0
Petroleum Violation Escrow Funds					EFA	Court Order-Stripper W1	1,340,220	0
PREP Summit					GLA	DE-FG03-95TE00008	(69)	0
Teacher Training Program NIPER					GLA	DE-FG22-95BC14830	2,725	0
Alternate Fuels Rebate Program					EFA	DE-FG48-95B810537	0	32,926
University Consortium					GLA	KH-353044ED6	86,295	0
SUBTOTAL DIRECT FROM							4,688,983	32,926
PASS-THROUGH PROGRAMS FROM								
Geotech								
Prime Contract Number DE-AC07-86ID12584					GHC	P92103	897	0
Kaiser-Hill Companies, LLC								
Unclassified Grants and Contracts					EEA	81.000 / ASC353338ME5	83,011	2,690,022
ROCKY FLATS LOCAL IMPACTS INITIATIVE TASK FORCE								
Environmental Restoration					GFB	81.092 / RFLIITF	90,120	0
Rocky Flats Local Impact Initiative								
SBDC Grant					EDA	DE-FG34-92RF00475	5,000	20,000
Western Governors Assn.								
R. Halvey - Salary					FAA	AIR-XL7-VGA	42,050	0
J. Leary - Salary					FAA	OEP-XV8-VGA	92,150	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							313,228	2,710,022
SUBTOTAL DEPARTMENT OF ENERGY							5,002,211	2,742,948
<hr/>								
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY								
DIRECT FROM								
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY								
National Energy Information Center					PIA	81.039	26,363	0
SUBTOTAL DIRECT FROM							26,363	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY

26,363

0

OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY

DIRECT FROM

OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY

National Resource Center for Plutonium

FAA

81.110

3,613,089

1,698,889

SUBTOTAL DIRECT FROM

3,613,089

1,698,889

SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY

3,613,089

1,698,889

OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY

DIRECT FROM

OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY

State Energy Program

EFA

81.041

323,622

0

State Energy Program

PFA

81.041

27,229

0

Weatherization Assistance for Low-Income Persons

EFA

81.042

2,600,867

0

Energy Conservation for Institutional Buildings

EFA

81.052

23,452

502,589

SUBTOTAL DIRECT FROM

2,975,170

502,589

PASS-THROUGH PROGRAMS FROM

National Renewable Energy Laboratory

Sustainable Energy Partnership

EFA

NOT AVAILABLE

0

29,570

SUBTOTAL PASS-THROUGH PROGRAMS FROM

0

29,570

SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY

2,975,170

532,159

OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY

DIRECT FROM

OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY

University-Laboratory Cooperative Program

GFB

81.004

181,689

0

Office of Energy Research Financial Assistance Program

GGB

81.049

5,059

0

SUBTOTAL DIRECT FROM

186,748

0

PASS-THROUGH PROGRAMS FROM

Oak Ridge Associated Universities

Office of Energy Research Financial Assistance Program

GGB

81.049 / CK397,14516,25722,71674

4,189

0

Rocky Flats

Used Energy-Related Laboratory Equipment Grants

GJP

81.022

172,062

0

Used Energy-Related Laboratory Equipment Grants

GJA

81.022 / NONE AVAILABLE

362

0

Univ. of California at Santa Barbara

University-Laboratory Cooperative Program

GGB

81.004 / DE-FG03-91ER40618 SUB KK

44,651

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

221,264

0

SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY

408,012

0

OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY

DIRECT FROM

OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY

Technology Development for Environmental Management

FAA

81.104

1,038,558

0

SUBTOTAL DIRECT FROM

1,038,558

0

PASS-THROUGH PROGRAMS FROM

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Western Governors Assn.					FAA	81.104 / 30355-6	37	0
Technology Development for Environmental Managenent					FAA	81.106 / 2611	211,946	0
Transport of Transuranic Wistes to the Waste Isolation Pilot Plant: States & Tribal Concerns, Proposed Solutio								
SUBTOTAL PASS-THROUGH PROGRAMS FROM							211,983	0
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY							1,250,541	0
SUBTOTAL DEPARTMENT OF ENERGY							13,275,386	4,973,996
<hr/>								
UNITED STATES INFORMATION AGENCY								
UNITED STATES INFORMATION AGENCY								
DIRECT FROM								
UNITED STATES INFORMATION AGENCY								
Professional Development: International Educators/Administrators					GGB	82.009	17,257	0
SUBTOTAL DIRECT FROM							17,257	0
PASS-THROUGH PROGRAMS FROM								
NAFSA ASSOCIATION								
PAVE					GFD	202 939 3128	522	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							522	0
SUBTOTAL UNITED STATES INFORMATION AGENCY							17,779	0
SUBTOTAL UNITED STATES INFORMATION AGENCY							17,779	0
<hr/>								
FEDERAL EMERGENCY MANAGEMENT AGENCY								
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM								
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY								
Hazardous Materials Training Programfor Implementation of the Superfund Amendment and Reauthorization Act (SA					NAA	83.011	19,044	14,708
SUBTOTAL DIRECT FROM							19,044	14,708
SUBTOTAL EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY							19,044	14,708
FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM								
FEDERAL EMERGENCY MANAGEMENT AGENCY								
National Arson Prevention Initiative					NAA	83.546	0	1,200
SUBTOTAL DIRECT FROM							0	1,200
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY							0	1,200
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM								
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
National Fire Academy Educational Program		RAA	83. 010	70	0
Community Assistance Program State Support Services Element (CAP-SSSE)		NAA	83. 105	0	76, 689
Earthquake Hazards Reduction Grants		NAA	83. 521	4	94, 298
Mitigation Assistance Program		NAA	83. 535	890	0
SUBTOTAL DIRECT FROM				964	170, 987
SUBTOTAL MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				964	170, 987
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM					
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Civil Defense State and Local Emergency Mngement Assitance		RAA	83. 503	40, 661	0
State Disaster Preparedness Grants		NAA	83. 505	161	41, 507
Emergency Managenent: State and Local Assistance		NAA	83. 534	1, 066, 055	1, 077, 716
SUBTOTAL DIRECT FROM				1, 106, 877	1, 119, 223
SUBTOTAL PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				1, 106, 877	1, 119, 223
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM					
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
National Urban Search and Rescue (USandR) Response System		NAA	83. 526	82, 036	17, 964
SUBTOTAL DIRECT FROM				82, 036	17, 964
SUBTOTAL RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				82, 036	17, 964
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM					
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY					
First Responder Anti-Terrorism Training Assistance		NAA	83. 547	6, 023	0
SUBTOTAL DIRECT FROM				6, 023	0
SUBTOTAL UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY				6, 023	0
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				1, 214, 944	1, 324, 082
<hr/>					
DEPARTMENT OF EDUCATION					
CONTRACTS AND PURCHASING, OFFICE OF THE CHIEF FINANCIAL OFFICER, DEPARTMENT OF EDUCATION					
DIRECT FROM					
CONTRACTS AND PURCHASING, OFFICE OF THE CHIEF FINANCIAL OFFICER, DEPARTMENT OF EDUCATION					
National Cooperative Education Stat System		DAA	RN94136006	72, 915	0
SUBTOTAL DIRECT FROM				72, 915	0
SUBTOTAL CONTRACTS AND PURCHASING, OFFICE OF THE CHIEF FINANCIAL OFFICER, DEPARTMENT OF EDUCATION				72, 915	0
DEPARTMENT OF EDUCATION					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

DIRECT FROM					
DEPARTMENT OF EDUCATION		GFB	2016B	50,201	0
				50,201	0
SUBTOTAL DIRECT FROM					
PASS-THROUGH PROGRAMS FROM					
City & County of Denver					
Graphing Calculator Workshop		GHD		25,250	0
Education Develop Center					
Higher Education Center for Alcohol/Drug Prevention		GKA	Mni Grant-Drug&Alcohol	6,477	0
Kansas State Board of Education		GKA	Proj No. 97454-2	6,052	0
Partnership School Teacher Mentors					
University of Minnesota		GGB	84.000 / HL58G20002-95	12,392	0
Unclassified Grants and Contracts				50,171	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM					
				100,372	0
SUBTOTAL DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Eisenhower Professional Development: Federal Activities		GKA	84.168	230,096	0
Fund for the Improvement of Education		DAA	84.215	554,069	8,500
				784,165	8,500
SUBTOTAL DIRECT FROM					
PASS-THROUGH PROGRAMS FROM					
American Assn for Higher Education					
Fund for the Improvement of Education		GGJ	84.215	750	83,129
Council of Chief State School Office					
Fund for the Improvement of Education		DAA	84.215 / MAulif/96	0	31,965
University of Iowa					
Eisenhower Professional Development: Federal Activities		GKA	84.168 / P. O. V86253	15,539	0
				16,289	115,094
SUBTOTAL PASS-THROUGH PROGRAMS FROM					
				800,454	123,594
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Civil Rights Training and Advisory Services		DAA	84.004	(13,652)	0
Civil Rights Training and Advisory Services		GHD	84.004	600,984	0
				587,332	0
SUBTOTAL DIRECT FROM					
				587,332	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Undergraduate International Studies and Foreign Language Programs		GJJ	84.016	85,053	0
International: Overseas: Group Projects Abroad		GHD	84.021	574	0
Higher Education: Institutional Aid		GGJ	84.031	70,300	0
Higher Education: Institutional Aid		GJD	84.031	326,528	0
Higher Education: Institutional Aid		GJM	84.031	305,408	0
Federal Perkins Loan Cancellations		GGH	84.037	19,007	0
Federal Perkins Loan Cancellations		GHC	84.037	3,122	0
TRIO: Student Support Services		GFB	84.042	197,225	0
TRIO: Student Support Services		GFD	84.042	160,941	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TRIO: Student Support Services		GGB	84.042	212,033	0
TRIO: Student Support Services		GGH	84.042	180,650	0
TRIO: Student Support Services		GGJ	84.042	187,810	0
TRIO: Student Support Services		GHB	84.042	180,860	0
TRIO: Student Support Services		GHD	84.042	188,836	0
TRIO: Student Support Services		GJD	84.042	168,234	0
TRIO: Student Support Services		GJF	84.042	185,890	0
TRIO: Student Support Services		GJK	84.042	182,178	0
TRIO: Student Support Services		GJM	84.042	261,494	0
TRIO: Student Support Services		GKA	84.042	191,525	0
TRIO: Talent Search		GGB	84.044	255,015	0
TRIO: Talent Search		GGH	84.044	179,567	0
TRIO: Talent Search		GHB	84.044	180,328	0
TRIO: Talent Search		GJD	84.044	245,400	0
TRIO: Talent Search		GJM	84.044	227,761	0
TRIO: Upward Bound		GFB	84.047	518,988	0
TRIO: Upward Bound		GGB	84.047	358,499	0
TRIO: Upward Bound		GGJ	84.047	308,749	0
TRIO: Upward Bound		GHB	84.047	316,023	0
TRIO: Upward Bound		GHD	84.047	498,616	0
TRIO: Upward Bound		GJK	84.047	256,985	0
TRIO: Upward Bound		GJM	84.047	595,749	0
TRIO: Upward Bound		GKA	84.047	215,746	0
TRIO: Educational Opportunity Centers		GGB	84.066	351,989	0
TRIO: Educational Opportunity Centers		GGJ	84.066	280,188	0
TRIO: Educational Opportunity Centers		GJD	84.066	501,313	0
State Student Incentives Grants		GAA	84.069	359,453	0
State Student Incentives Grants		GHC	84.069	16,945	0
State Student Incentives Grants		GIA	84.069	13,303	0
Fund for the Improvement of Postsecondary Education		GJE	84.116 / P116N50017	39,333	0
College Housing and Academic Facilities Loans		GGB	84.142	97,384	0
College Housing and Academic Facilities Loans		GKA	84.142	50,536	0
Business and International Education		GGJ	84.153	86,253	0
Business and International Education		GJJ	84.153	12,661	0
Byrd Honors Scholarships		DAA	84.185	0	366,009
Graduate Assistance in Areas of National Need		GFB	84.200	143,617	0
Graduate Assistance in Areas of National Need		GGB	84.200	159,095	0
MNair Post-Baccalaureate Achievement		GFB	84.217	178,071	0
MNair Post-Baccalaureate Achievement		GGB	84.217	195,422	0
MNair Post-Baccalaureate Achievement		GKA	84.217	182,027	0
Centers for International Business Education		GFD	84.220	183,642	0
Urban Community Service		GFD	84.252	66,888	0
SUBTOTAL DIRECT FROM				10,183,214	366,009
PASS-THROUGH PROGRAMS FROM					
NATIONAL ACADEMY OF EDUCATION					
Faculty Development Fellowship		GFB	84.271 / NAE-OCG3025	75	0
NATIONAL RESEARCH COUNCIL					
National Academy of Science, Space, and Technology		GFB	84.260 / FELLOWSHIP-JAMES	2,500	0
PACE UNIVERSITY					
Fund for the Improvement of Postsecondary Education		GFD	84.116	11,838	0
Temple University					
Fund for the Improvement of Postsecondary Education		GGJ	84.116	11,670	0
UNIV. OF ARIZONA					
Fund for the Improvement of Postsecondary Education		GFD	84.116 / P423547	2,824	0
UNIVERSITY OF MINNESOTA					
Fund for the Improvement of Postsecondary Education		GFB	84.116 / S4758040101	430	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				29,337	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				10,212,551	366,009
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

DIRECT FROM

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Rehabilitation Services: Vocational Rehabilitation Grants to States
Rehabilitation Services: Vocational Rehabilitation Grants to States
Rehabilitation Services: Service Projects
Rehabilitation Long-Term Training
National Institute on Disability and Rehabilitation Research
National Institute on Disability and Rehabilitation Research
Independent Living: State Grants
Supported Employment Services for Individuals with Severe Disabilities
State Grants for Assistive Technology
Special Projects and Demonstrations for Providing Vocational Rehabilitation Services to Individuals with Sever
Special Projects and Demonstrations for Providing Vocational Rehabilitation Services to Individuals with Sever
Rehabilitation Training: Continuing Education
Rehabilitation Training: State Vocational Rehabilitation Unit In-Service Training

GJD 84.126
IHA 84.126
IHA 84.128
GKA 84.129
GFE 84.133
GKA 84.133
IHA 84.169
IHA 84.187
GFE 84.224
GGB 84.235
IHA 84.235
GKA 84.264
IHA 84.265

360
24,155,094
227,630
386,167
263,939
(2,571)
0
316,639
740,588
96,379
(5,367)
361,231
44,156

0
993,215
4,800
0
0
0
341,209
0
0
0
0
0
0

SUBTOTAL DIRECT FROM

26,584,245

1,339,224

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

26,584,245

1,339,224

OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM

OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

Vocational Education: Basic Grants to States

GJA 84.048

14,904,371

0

SUBTOTAL DIRECT FROM

14,904,371

0

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

14,904,371

0

OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION

DIRECT FROM

OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION

Immigrant Education
Bilingual Education Support Services
Bilingual Education: Professional Development
Bilingual Education: Professional Development

DAA 84.162
DAA 84.194
GFB 84.195
GFD 84.195

3,465
59,756
171,759
47,710

373,392
20,000
0
0

SUBTOTAL DIRECT FROM

282,690

393,392

SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION

282,690

393,392

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Title I Grants to Local Educational Agencies
Migrant Education: Basic State Grant Program
Chapter 1 ESEA - State Admin
Title I Program for Neglected and Delinquent Children
Follow Through
Migrant Education: High School Equivalency Program
Chapter 2 State Block Grants
Drug Prevention Program- Special Approaches to Preventing Drug Abuse
Safe and Drug-Free Schools: State Grants
Safe and Drug-Free Schools: State Grants
Safe and Drug-Free Schools: State Grants
Safe and Drug-Free Schools: State Grants
Education for Homeless Children and Youth
Even Start: State Educational Agencies
Even Start: Migrant Education
Capital Expenses
State School Improvement Grants
Training in Early Childhood Education and Violence Counseling

DAA 84.010
DAA 84.011
DAA 84.012
DAA 84.013
GFB 84.014
GFB 84.141
DAA 84.151
GJJ 84.183
DAA 84.186
DAA 84.186
EAA 84.186
NAA 84.186
DAA 84.196
DAA 84.213
DAA 84.214
DAA 84.216
DAA 84.218
GFD 84.266

716,485
291,485
21,316
0
177
489,423
32,197
1,998
267,952
3,000
266,867
257,542
38,629
45,528
0
0
0
23,894

64,482,860
2,817,655
0
137,271
0
0
145,231
0
3,411,679
0
0
304,146
200,372
870,324
302,187
9,129
53,234
0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Goals 2000: State and Local Education Systemic Improvement Grants		DAA	84.276	436,743	3,044,743
Eisenhower Professional Development State Grants		DAA	84.281	210,521	1,869,896
Eisenhower Professional Development State Grants		GAA	84.281	435,732	0
Charter Schools		DAA	84.282	17,729	872,815
Innovative Education Program Strategies		DAA	84.298	545,444	2,982,184
				-----	-----
SUBTOTAL DIRECT FROM				4,102,662	81,503,726
PASS-THROUGH PROGRAMS FROM					
Adams County					
School to Work Opportunities, Urban/Rural Opportunities Grant		GJD	84.278 / V278D60048	101,528	0
Clayton Foundation					
Goals 2000: Parental Assistance Program		NAA	84.310 / 03-26-96 Agreement	18,181	0
Goals 2000: Parental Assistance Program		GJD	84.310 / N/A	53,879	0
Pueblo School District No. 60					
Safe and Drug-Free Schools: State Grants		GGJ	84.186	395	0
Eisenhower Professional Development State Grants		GGJ	84.281	2,046	0
Innovative Education Program Strategies		GGJ	84.298	801	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM				176,830	0
				-----	-----
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				4,279,492	81,503,726
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education: Innovation and Development		GKA	84.023	90,306	0
Early Education for Children with Disabilities		DAA	84.024	8,938	0
Early Education for Children with Disabilities		GFB	84.024	196,048	0
Early Education for Children with Disabilities		GFE	84.024	370,031	0
Services for Children with Deaf-Blindness		DAA	84.025	116,673	27,776
Special Education: Grants to States		DAA	84.027	1,837,400	24,600,236
Special Education: Grants to States		DRA	84.027	310,637	0
Special Education: Personnel Development and Parent Training		DAA	84.029	74,410	0
Special Education: Personnel Development and Parent Training		GFB	84.029	274,415	0
Special Education: Personnel Development and Parent Training		GFD	84.029	688,257	0
Special Education: Personnel Development and Parent Training		GFE	84.029	425,315	0
Special Education: Personnel Development and Parent Training		GGB	84.029	217,987	0
Special Education: Personnel Development and Parent Training		GJE	84.029	245,535	0
Special Education: Personnel Development and Parent Training		GKA	84.029	770,916	0
Special Education: Postsecondary Education Programs for Persons with Disabilities		GGB	84.078	35,710	0
Special Education: Program for Severely Disabled Children		DAA	84.086	150,153	38,182
Special Education: Program for Severely Disabled Children		GFC	84.086	56,997	0
Special Education: Program for Severely Disabled Children		GFD	84.086	195,046	0
Secondary Education and Transitional Services for Youth with Disabilities		DAA	84.158	21,988	360,751
Secondary Education and Transitional Services for Youth with Disabilities		GGB	84.158	25,474	12,605
Special Education: Special Studies for Persons with Disabilities		DAA	84.159	17,803	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GJE	84.160	152,731	0
Special Education: Preschool Grants		DAA	84.173	331,389	4,552,423
Special Education: Preschool Grants		DRA	84.173	10,545	0
Rehabilitation Services: Independent Living Services for Older Individuals Who are Blind		IHA	84.177	0	211,579
Special Education: Grants for Infants and Families with Disabilities		DAA	84.181	451,314	2,844,818
Special Education: Grants for Infants and Families with Disabilities		DRA	84.181	954	0
				-----	-----
SUBTOTAL DIRECT FROM				7,076,972	32,648,370
PASS-THROUGH PROGRAMS FROM					
Black Hills Spec. Svcs. Coop of S Dakota					
Secondary Education and Transitional Services for Youth with Disabilities		GGB	84.158	41,276	0
UNIVERSITY OF DENVER					
Special Education: Personnel Development and Parent Training		GFE	84.029 / DU HD29D50027	833	0
Special Education: Personnel Development and Parent Training		GFE	84.029 / DU HD29D50027-2	37,430	0
UNIVERSITY OF NEW MEXICO					
Special Education: Personnel Development and Parent Training		GFB	84.029 / 3-37356-7802	56,833	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

UNIVERSITY OF NORTH CA		GFE	84.023 / UNC 5-36216	174	0
Special Education: Innovation and Development		GFE	84.023 / UNC 5-36216 2	25	0
UNIVERSITY OF VIRGINIA		GFB	84.023 / 5-34232	14,607	0
Special Education: Innovation and Development				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM				151,178	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				7,228,150	32,648,370
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION		DAA	84.293	24,085	0
Foreign Language Assistance				-----	-----
SUBTOTAL DIRECT FROM				24,085	0
SUBTOTAL OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				24,085	0
OFFICE OF THE SECRETARY					
DIRECT FROM					
OFFICE OF THE SECRETARY					
Education of Children with Disabilities in State Operated or Supported Schools		DAA	84.009	0	4,866
Education of Children with Disabilities in State Operated or Supported Schools		DAA	84.009	22,795	0
Public Library Services		DAA	84.034	716,040	692,180
Public Library Services		DAA	84.034	6,034	0
Interlibrary Cooperation and Resource Sharing		DAA	84.035	53,175	279,503
Library Research and Demonstrations		DAA	84.039	619,044	710,882
Library Research and Demonstrations		DAA	84.039	26,665	0
Library Research and Demonstrations		GGJ	84.039	21,396	0
Vocational Education: State Councils		EAA	84.053	1,373	0
Higher Education: Cooperative Education		GHD	84.055	7,003	0
Higher Education: Cooperative Education		GJD	84.055	5,000	0
National Diffusion Network		GFB	84.073	31,599	0
Indian Education: Fellowships for Indian Students		GFB	84.087	6,925	0
Harris Fellowships		GFB	84.094	(196)	0
Harris Fellowships		GKA	84.094	39,052	0
Law School Clinical Experience Program		GFB	84.097	88,442	0
Public Library Construction and Technology Enhancement		DAA	84.154	38,427	118,612
Eisenhower Mathematics and Science Education State Grants		DAA	84.164	4,627	88,544
Library Literacy		DAA	84.167	(152)	4,100
Christa McAuliffe Fellowships		DAA	84.190	119	0
Adult Education: Literacy Training for Homeless Adults		DAA	84.192	0	21,520
Dropout Prevention Demonstration Assistance		GGJ	84.201	2,023	8,208
Demonstration Projects for the Integration of Vocational and Academic Learning		GGJ	84.248	55,131	43,805
Foreign Language Assistance		DAA	84.249	2,643	25,000
State Literacy Resource Centers		EAA	84.254	43,207	0
SUBTOTAL DIRECT FROM				1,790,372	1,997,220
PASS-THROUGH PROGRAMS FROM					
UNIVERSITY OF NEW MEXICO					
Higher Education: Cooperative Education		GFB	84.055 / 856674	28,673	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				28,673	0
SUBTOTAL OFFICE OF THE SECRETARY				1,819,045	1,997,220
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Adult Education: State Grant Program		DAA	84.002	539,132	2,120,516
Workplace Literacy Partnerships		GGJ	84.198	158,775	72,996

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Literacy Programs for Prisoners					CAA	84.255	147,251	0
SUBTOTAL DIRECT FROM							845,158	2,193,512
PASS-THROUGH PROGRAMS FROM								
Pueblo Chamber of Commerce								
Workplace Literacy Partnerships					GJA	84.198 / V198A40237	8,137	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							8,137	0
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION							853,295	2,193,512
SUBTOTAL DEPARTMENT OF EDUCATION							67,748,997	120,565,047
<hr/>								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
DIRECT FROM								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
National Historical Publications and Records Grants					AMA	89.003	367	0
SUBTOTAL DIRECT FROM							367	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION							367	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION							367	0
<hr/>								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Family Preservation and Support Services					GGB	93.556	165,903	0
Family Preservation and Support Services					IHA	93.556	2,210,833	0
State Court Improvement Program					JAA	93.586	79,549	0
SUBTOTAL DIRECT FROM							2,456,285	0
PASS-THROUGH PROGRAMS FROM								
CORRA								
Family Preservation and Support Services					GJD	93.556 / SDA#10	42,549	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							42,549	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							2,498,834	0
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Emergency Protection Grants Substance Abuse					IHA	93.554	800	1,394
Family Support Payments to States: Assistance Payments (AFDC)					IHA	93.560	7,116,491	95,749,656
Job Opportunities and Basic Skills Training (JOBS)					IHA	93.561	1,768,999	8,065,164
Assistance Payments (AFDC): Research					IHA	93.562	217,371	3,114
State Legalization Impact Assistance Grants (SLIAG)					IHA	93.565	228,815	0
Low-Income Home Energy Assistance (LIHEAP)					IHA	93.568	455,205	23,641,651
Emergency Community Services for the Homeless					NAA	93.572	6,307	0
Child Care for Families At-Risk of Welfare Dependency					IHA	93.574	61,073	1,970,140
Child Care and Development Block Grant (CCDBG)					IHA	93.575	2,426,667	5,864,386
Community-Based Resource Centers					GNA	93.590	48,520	152,405

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -		IHA	93.596	573,682	9,032,531
Head Start		EAA	93.600	150,099	0
Head Start		GJH	93.600	4,813,276	0
Developmental Disabilities Basic Support and Advocacy Grants		IHA	93.630	594,269	93,228
Developmental Disabilities University Affiliated Programs		GFE	93.632	267,259	0
Children's Justice Grants to States		IHA	93.643	77,190	32,007
Child Welfare Services: State Grants		IHA	93.645	0	3,805,225
Adoption Opportunities		IHA	93.652	35,119	48,904
Temporary Child Care and Crisis Nurseries		IHA	93.656	124,203	217,056
Foster Care: Title IV-E		IHA	93.658	1,165,710	23,352,243
Adoption Assistance		IHA	93.659	102,370	5,065,570
Social Services Block Grant		IHA	93.667	11,308,269	24,640,154
Child Abuse and Neglect State Grants		IHA	93.669	177,849	2,009
Child Abuse and Neglect Discretionary Activities		GFE	93.670	442,054	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri		IHA	93.671	137,282	309,618
Independent Living		IHA	93.674	435,270	545,182
SUBTOTAL DIRECT FROM				32,734,149	202,591,637
PASS-THROUGH PROGRAMS FROM					
AMERICAN HUMANE ASSOCIATION					
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / AMER HUM PN0195-110	2,675	0
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / AMER HUM PN9512-016	58,333	0
CORBA					
Child Care and Development Block Grant (CCDBG)		GJD	93.575 / SDA#10	160,866	0
Commission of States					
Child Care and Development Block Grant (CCDBG)		GJD	93.575 / 95HC00007	11,559	0
Immigration Svs.					
State Legalization Impact Assistance Grants (SLIAG)		IHA	93.565	1,548	0
STATE OF IDAHO					
Child Abuse and Neglect State Grants		GFE	93.669 / IDAHO KC007100 A3	1,706	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				236,687	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				32,970,836	202,591,637
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title VII, Chapter 3: Programs for Prevention of Elder Abuse, Neglect, and Exp		IHA	93.041	0	28,765
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals		IHA	93.042	0	24,519
Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services		IHA	93.043	11	207,489
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers		IHA	93.044	234,450	2,595,585
Special Programs for the Aging: Title III, Part C: Nutrition Services		IHA	93.045	288,836	3,197,076
Special Programs for the Aging: Title III, Part D: In-Home Services for Frail Older Individuals		IHA	93.046	4	88,101
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048	58,711	0
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GJD	93.048	2,000	0
Special Programs for the Aging: Title VII, Chapter 6: Allotments for Vulnerable Elder Rights Protection Progra		IHA	93.049	0	29,611
SUBTOTAL DIRECT FROM				584,012	6,171,146
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				584,012	6,171,146
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
National Research Services Awards		GFE	93.186	180,198	0
National Research Services Awards		GGB	93.186	7,073	0
Disadvantaged Health Professions Faculty Loan Repayment and Fellowship Program		GFE	93.923	8,546	0
SUBTOTAL DIRECT FROM				195,817	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				195,817	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES

PASS-THROUGH PROGRAMS FROM

SJ Basin Health

LaPlata Prevention Program

GGH 4HB6SP06910-05-03

12,125

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

12,125

0

SUBTOTAL CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES

12,125

0

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

National Death Index

FAA 0009630213

10,722

0

Project Grants and Cooperative Agreements for Tuberculosis Control Programs

FAA 93.116

230,121

228,687

Acquired Immunodeficiency Syndrome (AIDS) Activity

FAA 93.118

2,878,280

2,140,493

Injury Prevention and Control Research and State and Community Based Programs

FAA 93.136

258,619

322,389

Health Program for Toxic Substances and Disease Registry

FAA 93.161

161,957

0

Occupational Safety and Health Research Grants

FAA 93.262

96,174

60

Occupational Safety and Health: Training Grants

GFE 93.263

35,095

0

Immunization Grants

FAA 93.268

1,496,969

2,015,614

Immunization Grants

* FAA 93.268

4,968,811

0

Centers for Disease Control and Prevention: Investigations and Technical Assistance

FAA 93.283

1,725,840

665,181

Centers for Disease Control and Prevention: Investigations and Technical Assistance

GFE 93.283

113,070

0

Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs

FAA 93.919

946,471

1,699,193

Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other

DAA 93.938

216,744

107,982

HIV Prevention Activities: Health Department Based

FAA 93.940

17,961

27,770

Preventive Health Services: Sexually Transmitted Diseases Control Grants

FAA 93.977

978,418

350,890

Preventive Health Services: Sexually Transmitted Diseases Research, Demonstrations, and Public

FAA 93.978

302,726

571,812

Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems

FAA 93.988

257,257

27,826

Preventive Health and Health Services Block Grant

FAA 93.991

2,177,832

0

Preventive Health and Health Services Block Grant

GFD 93.991

10,888

0

SUBTOTAL DIRECT FROM

16,883,955

8,157,897

PASS-THROUGH PROGRAMS FROM

AMERICAN NURSES ASSOCI

Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other

GFE 93.938 / ANA 95-001

(35)

0

Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other

GFE 93.938 / ANA 95-001-2

22,850

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

22,815

0

SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

16,906,770

8,157,897

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration: Research

BAA 93.103

13,492

0

Food and Drug Administration: Research

FAA 93.103

248,602

0

SUBTOTAL DIRECT FROM

262,094

0

SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

262,094

0

HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Consumer Affairs

GFD 93.678

(14,428)

0

Medicare: Supplementary Medical Insurance

FAA 93.774

2,789,561

349,890

Health Care Financing Research, Demonstrations and Evaluations

FAA 93.779

137,928

72,990

Health Care Financing Research, Demonstrations and Evaluations

SFA 93.779

155,437

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH STATE¹
INDICATOR AGENCY CFDA / OTHER ID NUMBER**

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL DIRECT FROM				3, 068, 498	422, 880
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				3, 068, 498	422, 880
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Area Health Education Centers - Model Programs	GFE	93.107		225, 114	0
Maternal and Child Health Federal Consolidated Programs	FAA	93.110		524, 067	60, 562
Maternal and Child Health Federal Consolidated Programs	GFE	93.110		1, 502, 047	0
Primary Care Services: Resource Coordination and Development Primary Care Offices	FAA	93.130		96, 683	127, 636
Financial Assistance for Disadvantaged Health Professions Students	GFE	93.139		88, 112	0
Financial Assistance for Disadvantaged Health Professions Students	GJD	93.139		12, 017	0
National AIDS Education and Training Centers	GFE	93.145		659, 442	0
HIV Demonstration Program for Children, Adolescents, and Women	GFE	93.153		318, 994	0
Grants for State Loan Repayment	GFE	93.165		71, 745	0
Interdisciplinary Training for Health Care for Rural Areas	GFE	93.192		191, 677	0
Health Centers Grants for Migratory and Seasonal Farmworkers	FAA	93.246		1, 117, 942	40, 396
Nurse Practitioner and Nurse-Midwifery Education Programs	GFE	93.298		198, 192	0
Advanced Nurse Education	GFE	93.299		131, 512	0
Professional Nurse Traineeships	GFE	93.358		180, 762	0
Professional Nurse Traineeships	GKA	93.358		37, 314	0
Nurse Training Improvement: Special Projects	GFE	93.359		234, 384	0
Grants for Graduate Training in Family Medicine	GFB	93.379		(5, 250)	0
Grants for Graduate Training in Family Medicine	GFE	93.379		185, 763	0
Health Careers Opportunity Program	GFE	93.822		86, 842	0
Health Careers Opportunity Program	GGB	93.822		24, 407	0
Grants for Residency Training in General Internal Medicine and/or General Pediatrics	GFE	93.884		1, 883	0
Grants for Physician Assistant Training Program	GFE	93.886		140, 051	0
Grants for Faculty Development in Family Medicine	GFE	93.895		138, 018	0
Grants for Predoctoral Training in Family Medicine	GFE	93.896		1, 942	0
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics	GFE	93.900		199, 915	0
Rural Health Medical Education Demonstration Projects	GGJ	93.906		83, 164	0
HIV Care Formula Grants	FAA	93.917		223, 628	2, 282, 177
Scholarships for Health Professions Students from Disadvantaged Backgrounds	GFE	93.925		55, 863	0
Special Projects of National Significance	GFE	93.928		276, 463	0
Health Administration Traineeships and Special Projects Program	GFD	93.962		46, 037	0
Public Health Traineeships	GFD	93.964		421, 316	0
Public Health Traineeships	GFE	93.964		15, 176	0
Grants for Geriatric Education Centers	GFE	93.969		238, 872	0
Grants for Establishment of Departments of Family Medicine	GFE	93.984		117, 396	0
Maternal and Child Health Services Block Grant to the States	FAA	93.994		3, 265, 872	4, 405, 862
SUBTOTAL DIRECT FROM				11, 107, 362	6, 916, 633
PASS-THROUGH PROGRAMS FROM					
HEALTHONE					
Grants for Graduate Training in Family Medicine	GFE	93.379 / HLTHONE PN 9701 032		5, 089	0
SOCIETY TEACHERS FAMIL					
Primary Care Services: Resource Coordination and Development Primary Care Offices	GFE	93.130 / HSA 240 93 0010		119, 466	0
Weld County, Colorado					
Health Centers Grants for Migratory and Seasonal Farmworkers	FAA	93.246 / MG-WZ6-WLD		123, 533	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				248, 088	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				11, 355, 450	6, 916, 633
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Human Genome Research	GFB	93.172		54, 763	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM							54,763	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							54,763	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Research Related to Deafness and Communication Disorders					GGB	93.173	3,570	0
SUBTOTAL DIRECT FROM							3,570	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							3,570	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Applied Toxicological Research and Testing					GGJ	93.114	83,205	15,855
NIEHS Superfund Hazardous Substances: Basic Research and Education					GGB	93.143	10,000	0
Mental Health Research Grants					GFB	93.242	47,439	0
Mental Health Research Grants					IIA	93.242	63,879	0
Alcohol National Research Service Awards for Research Training					GFE	93.272	227,117	0
Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards					GFE	93.277	9,814	0
Drug Abuse National Research Service Awards for Research Training					GFE	93.278	14,209	0
Drug Abuse National Research Service Awards for Research Training					GGB	93.278	10,267	0
Drug Abuse Research Programs					GFB	93.279	46,020	0
Mental Health National Research Service Awards for Research Training					GFB	93.282	96,743	0
Mental Health National Research Service Awards for Research Training					GFE	93.282	244,406	0
Mental Health National Research Service Awards for Research Training					GGB	93.282	10,843	0
Biomedical Research Support					GFB	93.337	869	0
Biomedical Research Support					GFE	93.337	3,339	0
Nursing Research					GFE	93.361	63,505	0
Minority Biomedical Research Support					GGJ	93.375	403,586	0
Research Infrastructure					GGB	93.389	42,711	0
Cancer Research Manpower					FAA	93.398	116,584	0
Cancer Research Manpower					GFE	93.398	41,348	0
Cancer Control					FAA	93.399	1,180,670	647,787
Cell Biology and Biophysics Research					GFB	93.821	148,512	0
Cell Biology and Biophysics Research					GFE	93.821	5,430	0
Heart and Vascular Diseases Research					GFB	93.837	150,587	0
Heart and Vascular Diseases Research					GFE	93.837	41,144	0
Lung Diseases Research					GFE	93.838	521,937	0
Arthritis, Musculoskeletal and Skin Diseases Research					GFB	93.846	18,109	0
Arthritis, Musculoskeletal and Skin Diseases Research					GFE	93.846	175,630	0
Diabetes, Endocrinology and Metabolism Research					GFE	93.847	253,941	0
Digestive Diseases and Nutrition Research					GFE	93.848	292,740	0
Kidney Diseases, Urology and Hematology Research					GFE	93.849	109,587	0
Biological Basis Research in the Neurosciences					GFE	93.854	292,472	0
Biological Basis Research in the Neurosciences					GGB	93.854	441	0
Allergy, Immunology and Transplantation Research					GFE	93.855	150,654	0
Microbiology and Infectious Diseases Research					GFB	93.856	37,386	0
Microbiology and Infectious Diseases Research					GFE	93.856	153,418	0
Pharmacology, Physiology, and Biological Chemistry Research					GFB	93.859	188,540	0
Pharmacology, Physiology, and Biological Chemistry Research					GFE	93.859	327,859	0
Genetics and Developmental Biology Research					GFB	93.862	365,059	0
Research for Mothers and Children					GFB	93.865	142,777	0
Research for Mothers and Children					GFE	93.865	181,523	0
Aging Research					GFB	93.866	52,209	0
Aging Research					GFE	93.866	42,421	0
Vision Research					GFE	93.867	52,595	0
Vision Research					GGB	93.867	22,200	0
Minority Access to Research Careers					GGB	93.880	21,084	0
Senior International Fellowships					GFE	93.989	29,465	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL DIRECT FROM

6, 494, 274

663, 642

PASS-THROUGH PROGRAMS FROM

California P. H. I

Mental Health Research Grants

Health Care Financing Admin.

Cancer Control

JEFFERSON COUNTY

Drug Abuse Research Programs

OKLAHOMA STATE DEPARTM

Mental Health Research Grants

IIA

93. 242

16, 001

0

FAA

93. 399 / 962-96-01020

7, 232

0

GFD

93. 279 / 9S6175

268, 719

0

GFE

93. 242 / OKDOH M060204

59, 897

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

351, 849

0

SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

6, 846, 123

663, 642

OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Child Support Enforcement

IHA

93. 563

5, 524, 665

21, 524, 885

SUBTOTAL DIRECT FROM

5, 524, 665

21, 524, 885

SUBTOTAL OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

5, 524, 665

21, 524, 885

OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Community Services Block Grant (CSBG)

Community Services Block Grant Discretionary Awards: Community Food and Nutrition

Empowerment Zones Program

NAA

93. 569

346, 771

3, 239, 937

NAA

93. 571

0

29, 578

IHA

93. 585

5, 000

0

SUBTOTAL DIRECT FROM

351, 771

3, 269, 515

SUBTOTAL OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

351, 771

3, 269, 515

OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Cooperative Health System

FAA

96-7205

199, 144

0

SUBTOTAL DIRECT FROM

199, 144

0

SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

199, 144

0

OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Project Grants for Facilities to Improve the Health Status of Minority Populations

GJD

93. 005

125, 596

0

SUBTOTAL DIRECT FROM

125, 596

0

SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

125, 596

0

OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Family Planning Services

FAA

93. 217

129, 135

1, 871, 814

SUBTOTAL DIRECT FROM

129, 135

1, 871, 814

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH STATE¹
INDICATOR AGENCY CFDA / OTHER ID NUMBER**

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

PASS-THROUGH PROGRAMS FROM

Office of Population Affairs

Family Planning: Personnel Training

FAA 93.260 / 800012-15-1

7,678

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

7,678

0

SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES

136,813

1,871,814

OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Refugee and Entrant Assistance: State Administered Programs

IHA 93.566

2,745,428

164,911

Refugee and Entrant Assistance: Discretionary Grants

FAA 93.576

23,630

11,000

Refugee and Entrant Assistance: Discretionary Grants

IHA 93.576

211,092

0

Refugee and Entrant Assistance: Targeted Assistance

IHA 93.584

57,562

219,045

Refugee Assistance: Naturalization and Citizenship Activities

IHA 93.589

2,722

23,274

SUBTOTAL DIRECT FROM

3,040,434

418,230

SUBTOTAL OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

3,040,434

418,230

PUBLIC HEALTH SERVICE

DIRECT FROM

PUBLIC HEALTH SERVICE

Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T

GGB 93.119

313,349

46,003

Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T

IIA 93.119

96,031

0

State Data Collection Uniform Alcohol and Drug Abuse Data

IHA 93.179

59,156

0

CHES Unintal Pregnancies

FAA 95DF51951701D

751

0

Vital Statistics PO

FAA DSR95B0055

130,478

0

SUBTOTAL DIRECT FROM

599,765

46,003

SUBTOTAL PUBLIC HEALTH SERVICE

599,765

46,003

PUBLIC HEALTH SERVICE-II

DIRECT FROM

PUBLIC HEALTH SERVICE-II

Model Criminal Justice Drug Abuse Treatment for Incarcerated Populations, Non-Incarcerated Populations and Juv

IHA 93.903

2

0

Model Criminal Justice Drug Abuse Treatment for Incarcerated Populations, Non-Incarcerated Populations and Juv

IKA 93.903

179,567

0

Capacity Expansion Program

IHA 93.950

3,500

251,883

SUBTOTAL DIRECT FROM

183,069

251,883

SUBTOTAL PUBLIC HEALTH SERVICE-II

183,069

251,883

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Demonstration Grants for Residential Treatment for Women and Their Children

IHA 93.102

26,758

1,058,130

Mental Health Planning and Demonstration Projects

IIA 93.125

93,699

0

Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations

GKA 93.144

215,690

17,761

Projects for Assistance in Transition from Homelessness (PATH)

IIA 93.150

327,097

0

Community Prevention Coalitions (Partnership) Demonstration Grant

IHA 93.194

1,902

307,949

Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks

IHA 93.229

537,784

507,752

Mental Health Clinical and AIDS Service-Related Training Grants

CPE 93.244

441

0

Model Comprehensive Drug Abuse Treatment Programs for Critical Populations

IHA 93.902

3,119

410,823

Block Grants for Community Mental Health Services

IIA 93.958

3,627,032

0

Block Grants for Prevention and Treatment of Substance Abuse

IHA 93.959

5,016,510

15,781,423

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM							9,850,032	18,083,838
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							9,850,032	18,083,838
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							94,770,181	270,390,003
<hr/>								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
DIRECT FROM								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
Retired and Senior Volunteer Program				GKA	94.002		42,582	0
State Commissions				NAA	94.003		217,878	16,804
Learn and Serve America: School and Community Based Programs				DAA	94.004		165,090	389,817
Learn and Serve America: School and Community Based Programs				NAA	94.004		0	157,590
Learn and Serve America: Higher Education				GFB	94.005		6	0
Learn and Serve America: Higher Education				GGB	94.005		45,914	0
AmeriCorps				NAA	94.006		0	1,048,214
Planning and Program Development Grants				NAA	94.007		0	137,975
Training and Technical Assistance				NAA	94.009		0	116,929
SUBTOTAL DIRECT FROM							471,470	1,867,329
PASS-THROUGH PROGRAMS FROM								
COUNCIL OF GREAT CITY								
AmeriCorps				GFD	94.006		39,844	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							39,844	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							511,314	1,867,329
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							511,314	1,867,329
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SOCIAL SECURITY ADMINISTRATION								
SOCIAL SECURITY ADMINISTRATION								
DIRECT FROM								
SOCIAL SECURITY ADMINISTRATION								
Social Security: Disability Insurance				IHA	96.001		13,973,538	0
SUBTOTAL DIRECT FROM							13,973,538	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION							13,973,538	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION							13,973,538	0
<hr/>								
FEDERAL AGENCIES NOT USING CFDA NUMBERS								
CONSUMER PRODUCT SAFETY COMMISSION								
DIRECT FROM								
CONSUMER PRODUCT SAFETY COMMISSION								
Consumer Product Safety				FAA	S01474205		4,073	0
SUBTOTAL DIRECT FROM							4,073	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL CONSUMER PRODUCT SAFETY COMMISSION				4,073	0
OFFICE OF NATIONAL DRUG CONTROL POLICY, OFFICE OF THE PRESIDENT					
DIRECT FROM					
OFFICE OF NATIONAL DRUG CONTROL POLICY, OFFICE OF THE PRESIDENT					
HUDIA Grants		RAA	17PRMP515 & 523	32,542	0
SUBTOTAL DIRECT FROM				32,542	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY, OFFICE OF THE PRESIDENT				32,542	0
OTHER FEDERAL AGENCIES					
DIRECT FROM					
OTHER FEDERAL AGENCIES					
Fellowship Grant to Belize Misters Student Studying Resources & Recreation		GFB	186963146	14,181	0
Internment - Tule Lake		GGB	94-N314409-000	6,625	0
		GGB	F6-037	17,488	0
		GGB	Internment - Tule Lake	3,639	0
SUBTOTAL DIRECT FROM				41,933	0
SUBTOTAL OTHER FEDERAL AGENCIES				41,933	0
STATE JUSTICE INSTITUTE					
DIRECT FROM					
STATE JUSTICE INSTITUTE					
Diversity Training		JAA	9602BA160	32,461	0
SUBTOTAL DIRECT FROM				32,461	0
SUBTOTAL STATE JUSTICE INSTITUTE				32,461	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				111,009	0
SUBTOTAL A-UNCLUSTERED PROGRAMS				589,044,217	498,753,777
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FOOD STAMP PROGRAM - CLUSTER					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Food Stamps		IHA	10.551	0	9,219,209
Food Stamps	*	IHA	10.551	175,222,202	0
State Administrative Matching Grants for Food Stamp Program		IHA	10.561	3,933,471	15,795,811
SUBTOTAL DIRECT FROM				179,155,673	25,015,020
PASS-THROUGH PROGRAMS FROM					
Pueblo County Dept. of Social Services					
Food Stamps		GJK	10.551 / NONE	10,844	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				10,844	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				179,166,517	25,015,020
SUBTOTAL DEPARTMENT OF AGRICULTURE				179,166,517	25,015,020

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL FOOD STAMP PROGRAM - CLUSTER							179,166,517	25,015,020

FOSTER - CLUSTER								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
DIRECT FROM								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
Foster Grandparent Program				GGB	94.011		12,440	0
SUBTOTAL DIRECT FROM							12,440	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							12,440	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							12,440	0
SUBTOTAL FOSTER - CLUSTER							12,440	0

HIV - CLUSTER								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
PASS-THROUGH PROGRAMS FROM								
PITON FOUNDATION								
HIV Emergency Relief Formula Grants				GFE	93.915 / PITON	PN9601-067	59,418	0
HIV Emergency Relief Formula Grants				GFE	93.915 / PITON	PN9601-068	26,074	0
HIV Emergency Relief Formula Grants				GFE	93.915 / PITON	PN9701-047	4,570	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							109,084	0
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							109,084	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							109,084	0
SUBTOTAL HIV - CLUSTER							109,084	0

MEDICAID - CLUSTER								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Medical Assistance Program (Medicaid)					UH	93.778	808,171,708	0
SUBTOTAL DIRECT FROM							808,171,708	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							808,171,708	0
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
State Survey and Certification of Health Care Providers and Suppliers					UH	93.777	2,014,944	0
SUBTOTAL DIRECT FROM							2,014,944	0
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							2,014,944	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
State Medicaid Fraud Control Units					LAA	93.775 / 01-9601-5050	134,592	0
State Medicaid Fraud Control Units					LAA	93.775 / 01-9701-5050	385,596	0
SUBTOTAL DIRECT FROM							520,188	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							520,188	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							810,706,840	0
SUBTOTAL MEDICAID - CLUSTER							810,706,840	0
<hr/>								
NUTRITION - CLUSTER								
DEPARTMENT OF AGRICULTURE								
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								
School Breakfast Program					DAA	10.553	0	6,918,004
School Breakfast Program					DBA	10.553	80,400	0
National School Lunch Program (NLSP)					DAA	10.555	30,696	46,145,896
National School Lunch Program (NLSP)					* IHA	10.555	0	6,254,179
Special Milk Program for Children					DAA	10.556	0	78,393
Child and Adult Care Food Program (CACFP)					FAA	10.558	26,616,599	243,886
Child and Adult Care Food Program (CACFP)					* IHA	10.558	0	135,346
Summer Food Service Program for Children					DAA	10.559	64,634	1,411,168
Summer Food Service Program for Children					* IHA	10.559	0	8,849
SUBTOTAL DIRECT FROM							26,792,329	61,195,721
PASS-THROUGH PROGRAMS FROM								
University of Wyoming								
National School Lunch Program (NLSP)					GGB	10.555	1,002	0
National School Lunch Program (NLSP)					GGB	10.555 / 073315	162	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							1,164	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							26,793,493	61,195,721
SUBTOTAL DEPARTMENT OF AGRICULTURE							26,793,493	61,195,721

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL NUTRITION - CLUSTER							26, 793, 493	61, 195, 721

RESEARCH AND DEVELOPMENT - CLUSTER								
DEPARTMENT OF AGRICULTURE								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
Agricultural Research: Basic and Applied Research				GGB	10.001		1, 125, 367	0
SUBTOTAL DIRECT FROM							1, 125, 367	0
PASS-THROUGH PROGRAMS FROM								
INTEGRATOR CORPORATION								
Agricultural Research: Basic and Applied Research				GFC	10.001 /	SBIR PHASE 2	24, 315	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							24, 315	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							1, 149, 682	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE								
Plant and Animal Disease, Pest Control, and Animal Care				GGB	10.025		278, 121	0
Wildlife Services				GGB	10.028		16, 215	0
SUBTOTAL DIRECT FROM							294, 336	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE							294, 336	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE								
Grants for Agricultural Research, Special Research Grants				GFC	10.200		9, 913	0
Grants for Agricultural Research, Special Research Grants				GGB	10.200		3, 327, 557	400, 954
Cooperative Forestry Research				GFD	10.202		213	0
Cooperative Forestry Research				GGB	10.202		277, 372	0
Payments to Agricultural Experiment Stations Under the Hatch Act				GGB	10.203		2, 520, 373	0
Grants for Agricultural Research: Competitive Research Grants				GFB	10.206		330, 861	0
Grants for Agricultural Research: Competitive Research Grants				GFE	10.206		119, 607	0
Grants for Agricultural Research: Competitive Research Grants				GGB	10.206		859, 045	27, 187
Animal Health and Disease Research				GGB	10.207		277, 760	0
Cooperative Extension Service				GGB	10.500		12, 270	0
SUBTOTAL DIRECT FROM							7, 734, 971	428, 141
PASS-THROUGH PROGRAMS FROM								
Kansas State University								
Grants for Agricultural Research, Special Research Grants				GGB	10.200 /	367-5013	16, 336	0
Oregon State University								
Grants for Agricultural Research, Special Research Grants				GGB	10.200 /	C0122A-08	19, 311	0
Pennsylvania State University								
Cooperative Extension Service				GGB	10.500 /	USDA-TPSU-CSU-4155-1146	2, 045	0
Purdue University								
Cooperative Extension Service				GGB	10.500 /	7B20438	657	0
University of Arkansas								
Grants for Agricultural Research: Competitive Research Grants				GGB	10.206 /	96-35401-3393	3, 569	0
University of California								
Grants for Agricultural Research, Special Research Grants				GGB	10.200 /	9102-ETX	8, 567	0
University of Connecticut								

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 60715532-P-4	1,859	0
University of Wisconsin					
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 936T902	47,754	0
University of Wyoming					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / UW #5/39050 94-COOP-1-0	26,960	0
Utah State University					
Sustainable Agriculture Research and Education		GGB	10.215 / 97-034	27,136	0
Washington State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / G000317	(171)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				154,023	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				7,888,994	428,141
DEPARTMENT OF AGRICULTURE					
PASS-THROUGH PROGRAMS FROM					
Consortium for Int'l Earth Science Info					
Unclassified Grants and Contracts		GGB	10.000 / CSN 9162 53-3N06-3-23	23,069	0
Rutgers - State University of New Jersey					
Unclassified Grants and Contracts		GGB	10.000 / PO# R863130	19,289	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				42,358	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				42,358	0
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
R & D		GLA	43-3AES-2-80059	9,317	0
R & D		GLA	43-3AES-6-80075	19,273	0
R & D		GLA	43-3AES-6-86075	110,868	0
R & D		GLA	CA 7029-4-0017	8,735	0
SUBTOTAL DIRECT FROM				148,193	0
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				148,193	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Agricultural Conservation Program		GGB	10.063	10,317	0
SUBTOTAL DIRECT FROM				10,317	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				10,317	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
National School Lunch Program (NLSP)		GGB	10.555	27,925	0
SUBTOTAL DIRECT FROM				27,925	0
PASS-THROUGH PROGRAMS FROM					
Utah State University					
National School Lunch Program (NLSP)		GGB	10.555 / 96-078	45	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL PASS-THROUGH PROGRAMS FROM							45	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							27,970	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE								
International Agricultural Research Program				GGB		10.961	31,932	0
SUBTOTAL DIRECT FROM							31,932	0
PASS-THROUGH PROGRAMS FROM								
Centro Intern. De Agricultura Tropical								
International Agricultural Research Program				GGB		10.961 / V65/001/95	9,894	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							9,894	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE							41,826	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
FOREST SERVICE, DEPARTMENT OF AGRICULTURE								
Forestry Research				GFB		10.652	74,774	0
Forestry Research				GFD		10.652	40,560	0
Forestry Research				GGB		10.652	7,163,998	103
Forestry Research				GLA		10.652	36,756	0
R&D				GGH		110213019526	9,810	0
R&D				GGH		110213119426	6,040	0
R&D				GGH		110213119427	22,448	0
R&D				GGH		110213179008	252	0
R&D				GGH		110213249513	20,749	0
R & D				GLA		28-C4-847	(199)	0
R&D-Pike & San Isabel National Forests				GKA		CCS-12-96-07-063	2,422	0
R & D				GLA		CCS-2-12-95-06-049	317	0
R & D				GLA		Not Available	21,418	0
SUBTOTAL DIRECT FROM							7,399,345	103
PASS-THROUGH PROGRAMS FROM								
University of Wyoming								
Forestry Research				GGB		10.652 / 5/35290 6/04296	508	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							508	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE							7,399,853	103
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE								
Soil and Water Conservation				GGB		10.902	124,968	0
SUBTOTAL DIRECT FROM							124,968	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE							124,968	0
RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM								
RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE								
Solid Waste Management Grants				GFD		10.762	2,346	0
SUBTOTAL DIRECT FROM							2,346	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE				2,346	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				17,130,843	428,244
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DEPARTMENT OF COMMERCE					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Trade Adjustment Assistance	GFB	11.313		909,905	0
SUBTOTAL DIRECT FROM				909,905	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				909,905	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Calibration Program	GGB	11.601		52,590	0
Measurement and Engineering Research and Standards	GFB	11.609		2,744,660	0
Measurement and Engineering Research and Standards	GFD	11.609		20,256	0
National Center for Standards and Certification Information	GFD	11.610		(672)	0
R & D	GLA	40RANB682447		11,894	0
R & D	GLA	40RANB683622		15,111	0
R & D	GLA	50RANB70C021		13,787	0
R & D	GLA	60NANB6D0204		10,458	0
R & D	GLA	Not Available		6,218	0
SUBTOTAL DIRECT FROM				2,874,302	0
PASS-THROUGH PROGRAMS FROM					
BERDY MEDICAL SYSTEMS					
National Standard Reference Data System	GFE	11.603 / BERDY PN9607-029		1,821	0
INTEGRATED SYSTEMS INC					
Measurement and Engineering Research and Standards	GFB	11.609 / DK550601		99,237	0
INTERNATIONAL BUSINESS MACHINES CORP.					
Measurement and Engineering Research and Standards	GFB	11.609 / IBM#1263		(60)	0
PROGENITOR INC					
Advanced Technology Program	GFB	11.612 / ATP		40,674	0
State of Kansas					
Manufacturing Extension Partnership	GGB	11.611 / 301-93008 P. O. #00313		405	0
Manufacturing Extension Partnership	GGB	11.611 / 301-93018 P. O. #00301		12	0
Manufacturing Extension Partnership	GGB	11.611 / 301-94001 P. O. #00316		2,008	0
Manufacturing Extension Partnership	GGB	11.611 / 301-94027		683	0
Manufacturing Extension Partnership	GGB	11.611 / 301-96825 P. O.		56,897	0
Manufacturing Extension Partnership	GGB	11.611 / 302-94400 P. O. 00424 AMEN		5,703	0
Manufacturing Extension Partnership	GGB	11.611 / 302-96067 P. O. 00440		951	0
Manufacturing Extension Partnership	GGB	11.611 / 302-96802		5,280	0
Manufacturing Extension Partnership	GGB	11.611 / 302-96816-02 00621/00		188	0
Manufacturing Extension Partnership	GGB	11.611 / 302-96823 P. O. 00622		142	0
Manufacturing Extension Partnership	GGB	11.611 / 302-96827		(18,264)	0
Manufacturing Extension Partnership	GGB	11.611 / 302-97006 P. O. 00633		537	0
Manufacturing Extension Partnership	GGB	11.611 / 302-97007		1,364	0
Manufacturing Extension Partnership	GGB	11.611 / 302-97610 P. O. 00630		2,184	0
Manufacturing Extension Partnership	GGB	11.611 / 302-97615 P. O. 00631		3,134	0
Manufacturing Extension Partnership	GGB	11.611 / 302-97620		2,008	0
Manufacturing Extension Partnership	GGB	11.611 / MAMC 301-96008 P. O. #004		21,560	0
Manufacturing Extension Partnership	GGB	11.611 / MAMC 301-96016 P. O. #00		(1,168)	0
Manufacturing Extension Partnership	GGB	11.611 / MAMC 302-96028 P. O.		82	0
Manufacturing Extension Partnership	GGB	11.611 / MAMC 302-97608-01 NO 00		3,653	0
Manufacturing Extension Partnership	GGB	11.611 / MAMC 302-FY97 70NANB4H		821,791	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

Manufacturing Extension Partnership	GGB	11.611 / NMMC/CRO. 302-FY96	(244)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			1,050,578	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE			3,924,880	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				
DIRECT FROM				
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	GGB	11.400	6,875,752	0
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	GGB	11.427	1,089	0
Climate and Atmospheric Research	GFB	11.431	448,247	0
Climate and Atmospheric Research	GGB	11.431	32,474	0
Environmental Research Laboratories Cooperative Institutes	GFB	11.432	14,794,250	0
Climate and Air Quality Research	GFB	11.459	180,721	0
Special Oceanic and Atmospheric Projects	GFB	11.460	56,749	0
SUBTOTAL DIRECT FROM			22,389,292	0
PASS-THROUGH PROGRAMS FROM				
ENVIRONMENTAL RESEARCH INSTITUTE OF MICHIGAN				
Environmental Research Laboratories Cooperative Institutes	GFB	11.432 / 354345SC	8,732	0
UCAR-NCAR/COMET Atmospheric Tech. Divis.				
Climate and Atmospheric Research	GGB	11.431 / SATMET 93-6	6,157	0
Climate and Atmospheric Research	GGB	11.431 / UCAR S96-71867	6,135	0
Climate and Atmospheric Research	GGB	11.431 / UCAR/COMET S96-71861	(3,603)	0
Climate and Atmospheric Research	GGB	11.431 / UCAR/COMET S96-73881	15,064	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO				
Special Oceanic and Atmospheric Projects	GFB	11.460 / 10075413	18,504	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			50,989	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE			22,440,281	0
SUBTOTAL DEPARTMENT OF COMMERCE			27,275,066	0
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DEPARTMENT OF DEFENSE				
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				
DIRECT FROM				
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				
Air Force Defense Research Sciences Program	GFB	12.800	4,674,350	0
Air Force Defense Research Sciences Program	GFC	12.800	41,670	0
Air Force Defense Research Sciences Program	GFD	12.800	(6)	0
Air Force Defense Research Sciences Program	GGB	12.800	1,427,483	2,094
Air Force Defense Research Sciences Program	GIA	12.800	118,469	0
R & D	GIA	95-0834	382	0
R&D-Women's Health	GKA	F4162295P6236	52,761	0
SUBTOTAL DIRECT FROM			6,315,109	2,094
PASS-THROUGH PROGRAMS FROM				
BOSTON UNIVERSITY				
Air Force Defense Research Sciences Program	GFB	12.800 / GC103534NGD	26	0
COMPACT SOFTWARE INC				
Air Force Defense Research Sciences Program	GFB	12.800 / 94-1013	(1)	0
Air Force Defense Research Sciences Program	GFB	12.800 / 96-0112	47,194	0
HOWARD HUGHES RESEARCH LABORATORIES				
Air Force Defense Research Sciences Program	GFB	12.800 / S1-302947-1	2,444	0
Mission Research Corp				
R & D	GIA	SC-6001-95-0009	268,459	0
NCMS				

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R & D		GLA	02-14-0302-95005	158,858	0
NEW JERSEY INSTITUTE OF TECHNOLOGY					
Air Force Defense Research Sciences Program		GFB	12.800 / 991269	59,245	0
Orincon					
Air Force Defense Research Sciences Program		GGB	12.800 / S06618	13,994	0
RESEARCH & DEVEL. CORP.					
Air Force Defense Research Sciences Program		GFD	12.800 / 96-0852	24,874	0
RESEARCH & DEVELOPMENT					
Air Force Defense Research Sciences Program		GFC	12.800 / 96-0862	13,813	0
SUPERCONDUCTING CORE TECHNOLOGIES INC					
Air Force Defense Research Sciences Program		GFB	12.800 / FILTER SUITE	69,022	0
Air Force Defense Research Sciences Program		GFB	12.800 / SCT-OCG2053B	29,991	0
Air Force Defense Research Sciences Program		GFB	12.800 / TUNABLE FILTERS	15,904	0
SVT ASSOCIATES INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 1659-607/20005-607	83,159	0
Southwest Research Institute					
Air Force Defense Research Sciences Program		GGB	12.800 / SUBCONTRACT #33450 MD	23,506	0
Southwest Sciences					
R & D		GLA	9606-1	144,283	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Air Force Defense Research Sciences Program		GFB	12.800 / 015608	247,536	0
University of California					
Air Force Defense Research Sciences Program		GLA	12.800	68,909	0
University of Dayton					
R & D		GLA	RI-32730X	2,883	0
University of Delaware					
R & D		GLA	B146105	50,629	0
University of Massachusetts - Lowell					
Air Force Defense Research Sciences Program		GGB	12.800 / 94S002A1/28101 AMEND #3	46,697	0
YALE UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / Y-94-0102	69,250	0
Air Force Defense Research Sciences Program		GFB	12.800 / Y-96-0110	19,312	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				1,459,987	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				7,775,096	2,094
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM					
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
Research & Technology Development		GFB	12.910	640,467	0
Research & Technology Development		GGB	12.910	192,700	0
SUBTOTAL DIRECT FROM				833,167	0
PASS-THROUGH PROGRAMS FROM					
AMP INCORPORATED					
Research & Technology Development		GFB	12.910 / 31311017	41,666	0
Research & Technology Development		GFB	12.910 / 31851542	25,880	0
Research & Technology Development		GFB	12.910 / POW31343291-01	4,709	0
ARIZONA STATE UNIVERSITY					
Research & Technology Development		GFB	12.910 / 95-119SG	112,507	0
American Welding Soc.					
R & D		GLA	FLAIR Program	172,230	0
Battelle, Research Park Triangle					
Research & Technology Development		GGB	12.910 / TCN 94363 D.O.#1439 MD	5,922	0
Research & Technology Development		GGB	12.910 / TCN 96188 D.O.#1958	14,605	0
INDIANA UNIVERSITY					
Research & Technology Development		GFB	12.910 / 21509-0002	98,280	0
INTERNATIONAL BUSINESS MACHINES CORP.					
Research & Technology Development		GFB	12.910 / IBM SUBCNRT #1533	9,558	0
KOPIN CORPORATION					
Research & Technology Development		GFB	12.910 / SC921020	20,594	0
LITTON DATA SYSTEMS INC.					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Research & Technology Development		GFB	12. 910 / VC AEE679	101,328	0
MINNESOTA MINING & MANUFACTURING COMPANY					
Research & Technology Development		GFB	12. 910 / GS02103	20,022	0
SOFTWARE PRODUCTIVITY					
Defense Technology Conversion, Reinvestment, & Transition Assistance		GFC	12. 911 / 1996-J5047-2	62,795	0
Sterling Research					
Research & Technology Development		GGB	12. 910 / 7335-CSU-001	57,957	0
TRW CORP.					
Research & Technology Development		GFB	12. 910 / 90766AR6S	82,919	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				830,972	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				1,664,139	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM					
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
Industrial Equipment Loans to Educational Institutions		GFD	12. 001	32,851	0
Procurement Technical Assistance For Business Firms		GFD	12. 002	45,917	0
SUBTOTAL DIRECT FROM				78,768	0
PASS-THROUGH PROGRAMS FROM					
UNISOFT CONSULTING, IN					
Procurement Technical Assistance For Business Firms		GFC	12. 002 / DAA801-96-C-R239	7,084	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				7,084	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE				85,852	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFE	12. 420	566,517	0
R & D		GLA	DAAL03-92-G-0033	5,265	0
SUBTOTAL DIRECT FROM				571,782	0
PASS-THROUGH PROGRAMS FROM					
ITN Energy Systems					
R & D		GLA	DAAH01-96-C-R302	24,517	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				24,517	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				596,299	0
DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM					
Lockheed Corporation *					
Unclassified Grants and Contracts		GGB	12. 000 / TASK ORDER 3325-97-001	13,540	0
Unclassified Grants and Contracts		GGB	12. 000 / TASK ORDER 3325-97-002	6,704	0
Schafer & Associates					
R & D		GLA	SC-92C-04-19	32,458	0
Texas Research Institute (NTIAC)					
Unclassified Grants and Contracts		GGB	12. 000 / F7710-97-SC1121	1,180	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				53,882	0
SUBTOTAL DEPARTMENT OF DEFENSE				53,882	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE

DIRECT FROM

DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE

Military Construction, National Guard

GFB

12. 400

238, 508

0

SUBTOTAL DIRECT FROM

238, 508

0

SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE

238, 508

0

NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE

DIRECT FROM

NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE

Language Grant Program

GFB

12. 900

121, 416

0

Language Grant Program

GGB

12. 900

13, 950

0

Mathematical Sciences Grants Program

GFB

12. 901

207, 581

0

Mathematical Sciences Grants Program

GFC

12. 901

11, 101

0

SUBTOTAL DIRECT FROM

354, 048

0

SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE

354, 048

0

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

DIRECT FROM

OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

Basic & Applied Scientific Research

GFB

12. 300

4, 081, 356

0

Basic & Applied Scientific Research

GFC

12. 300

129, 687

0

Basic & Applied Scientific Research

GFD

12. 300

115, 280

0

Basic & Applied Scientific Research

GFE

12. 300

225, 173

0

Basic & Applied Scientific Research

GGB

12. 300

1, 533, 273

0

Basic & Applied Scientific Research

GLA

12. 300

307, 950

0

R & D

GLA N00014- 91- J- 1267

35, 790

0

R & D

GLA N00014- 93- 1- 0101

61, 455

0

R & D

GLA N00014- 94- 1- 0694

98, 182

0

R & D

GLA N00014- 95- 1- 0542

160, 170

0

SUBTOTAL DIRECT FROM

6, 748, 316

0

PASS-THROUGH PROGRAMS FROM

BATTELLE INSTITUTE

Basic & Applied Scientific Research

GFD

12. 300 / DAAL03- 91- C- 0034

122

0

CALIFORNIA INSTITUTE O

Basic & Applied Scientific Research

GFC

12. 300 / PC194805

79, 529

0

CONSORTIUM FOR INTERNATIONAL EARTH SCIENCE

Basic & Applied Scientific Research

GFB

12. 300 / CSN#9123

525

0

DESERT RESEARCH INSTITUTE

Basic & Applied Scientific Research

GFB

12. 300 / 95- B26

58, 154

0

JOHNS HOPKINS UNIVERSITY

Basic & Applied Scientific Research

GFB

12. 300 / 768265

385, 713

0

Lockheed Martin

R & D

GLA RF6- 280068

27, 582

0

R & D

GLA RF6- 280069

3, 252

0

R & D

GLA RF6- 280160

29, 991

0

R & D

GLA RF6- 456343

15, 545

0

SCIENCE APPLICATIONS INTERNATIONAL CORP

Basic & Applied Scientific Research

GFB

12. 300 / 4500009921

58, 588

0

UNIVERSITY OF TEXAS AT ARLINGTON

Basic & Applied Scientific Research

GFB

12. 300 / N66001- 95- D- 8656

95, 913

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

754, 914

0

SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY

7, 503, 230

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE								
DIRECT FROM								
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE								
Protection of Essential Highways, Highway Bridge Approaches, & Public Works				GFB	12. 105		30,472	0
Flood Control Projects				GFB	12. 106		138,999	0
Navigation Projects				GFD	12. 107		17,923	0
State Memorandum of Agreement Program for the Reimbursement of Technical Services				GFB	12. 113		356,704	0
Collaborative Research & Development				GFB	12. 114		8,170	0
R & D				GLA	DACA39-94-C-0119		180,388	0
R & D				GLA	DACA39-94-M-2298		(689)	0
SUBTOTAL DIRECT FROM							731,967	0
PASS-THROUGH PROGRAMS FROM								
UNIVERSITY OF FLORIDA								
Planning Assistance to States				GFB	12. 110 / UFLOR PO # 606925		(290)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							(290)	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE							731,677	0
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE								
DIRECT FROM								
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE								
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12. 630		79,107	0
SUBTOTAL DIRECT FROM							79,107	0
PASS-THROUGH PROGRAMS FROM								
CLIFFORD S. NAKATA & A								
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12. 630 / F0561193D0011		10,389	0
JET PROCESS CORPORATION								
Basic, Applied, & Advanced Research in Science and Engineering				GFB	12. 630 / SBIR PHASE II CNTRT		(634)	0
SANDIA NAT'L LABORATORIES								
Basic, Applied, & Advanced Research in Science and Engineering				GFD	12. 630 / AR-7350		38,833	0
SILICON MOUNTAIN DESIG								
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12. 630 / PROJECT #1025		12,299	0
SOFTWARE PRODUCTIVITY								
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12. 630 / 1996-J5040-1		10,102	0
VIXEL CORPORATION								
Basic, Applied, & Advanced Research in Science and Engineering				GFB	12. 630 / DASG60-93-C-0052		45,829	0
Basic, Applied, & Advanced Research in Science and Engineering				GFB	12. 630 / LASER ARRAYS		6,848	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							123,666	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							202,773	0
U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND								
DIRECT FROM								
U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND								
Basic Scientific Research				GFB	12. 431		930,861	0
Basic Scientific Research				GFC	12. 431		220	0
Basic Scientific Research				GFE	12. 431		339,884	0
Basic Scientific Research				GGB	12. 431		4,776,316	82,456
R & D				GLA	DAAMD4-94-G-0281		63,073	0
R & D				GLA	DAAMD4-95-1-0135		82,590	0
R & D				GLA	DAAMD4-95-1-0173		56,717	0
R & D				GLA	DAAMD4-96-1-0107		35,078	0
R & D				GLA	DAAMD4-96-1-0336		24,239	0
R & D				GLA	DAAMD1-95-C-0068		258,224	0
SUBTOTAL DIRECT FROM							6,567,202	82,456
PASS-THROUGH PROGRAMS FROM								
Danes & Moore								
Basic Scientific Research				GGB	12. 431 / P. O. BAL-328		4,286	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
OREGON STATE UNIVERSITY					GFB	12. 431 / R0020A-01	37, 312	0
Basic Scientific Research								
R.M. Towill Corporation					GGB	12. 431 / 1-17486-0-C AMEND #1	1, 082	0
Basic Scientific Research								
Systems Research & Applications Corp					GGB	12. 431 / SUBCONTRACT # SC-0061CSU	15, 044	0
Basic Scientific Research								
UNIVERSITY OF MICHIGAN					GFB	12. 431 / H55858	31, 090	0
Basic Scientific Research								
University of Kentucky					GLA	4-28328-96-185	20, 920	0
R & D								
University of Nottingham England					GGB	12. 431 / NONE AVAILABLE	3, 839	0
Basic Scientific Research								
University of Southern California					GGB	12. 431 / P.O. #691964	80, 247	0
Basic Scientific Research								
SUBTOTAL PASS-THROUGH PROGRAMS FROM							193, 820	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							6, 761, 022	82, 456
SUBTOTAL DEPARTMENT OF DEFENSE							25, 966, 526	84, 550

DEPARTMENT OF THE INTERIOR								
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								
DIRECT FROM								
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								
R & D								
					GLA	CR000133495	288, 890	0
SUBTOTAL DIRECT FROM							288, 890	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR							288, 890	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM								
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								
R & D								
					GLA	1422P850-A7-0005	39	0
Cooperative Agreements for Research in Public Lands Management					GGB	15. 221	21, 941	0
Cooperative Inspection Agreements with States & Tribes					GFB	15. 222	2, 466	0
Recreation and Cultural Resource Management					GFB	15. 223	1, 283	0
Cultural Resource Management					GFB	15. 224	19, 677	0
Recreation Resource Management					GFB	15. 225	878	0
Atmospheric Water Resources Research					GGB	15. 500	905, 885	36, 443
R & D					GLA	C950-A6-0009	4, 033	0
R & D					GLA	P852-A2-0005	4, 246	0
SUBTOTAL DIRECT FROM							960, 448	36, 443
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							960, 448	36, 443
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR								
DIRECT FROM								
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR								
R & D								
					GLA	1425-4-PG-81-13180	7	0
R & D					GLA	1425-5-FC-81-00640	8, 970	0
SUBTOTAL DIRECT FROM							8, 977	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR							8, 977	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

DEPARTMENT OF THE INTERIOR

DIRECT FROM

DEPARTMENT OF THE INTERIOR

R & D

GLA

1435-01-96-P0-13080

33,474

0

SUBTOTAL DIRECT FROM

33,474

0

SUBTOTAL DEPARTMENT OF THE INTERIOR

33,474

0

GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR

DIRECT FROM

GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR

Assistance to State Water Resources Research Institutes

GFB

15.805

38,577

0

Assistance to State Water Resources Research Institutes

GGB

15.805

1,283,865

0

Earthquake Hazards Reduction Program

GFB

15.807

16,284

0

Geological Survey: Research & Data Acquisition

GFB

15.808

970,285

0

Migratory Bird Banding & Data Analysis

GFB

15.976

242

0

SUBTOTAL DIRECT FROM

2,309,253

0

PASS-THROUGH PROGRAMS FROM

New Mexico State University

Assistance to State Water Resources Research Institutes

GGB

15.805 / 1434-IQ-96-GR-02687 SUBC

123

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

123

0

SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR

2,309,376

0

NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM

NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

R&D

GGH

1300-6-0004

4,410

0

R&D-Impact Study Rocky Mountain Elk

GKA

1443PX152092444

714

0

National Natural Landmarks Program

GFB

15.910

3,595

0

National Register of Historic Places

GFB

15.914

242

0

National Register of Historic Places

GFB

15.914

5,779

0

Technical Preservation Services

GFB

15.915

27,049

0

Outdoor Recreation: Acquisition, Development and Planning

GFB

15.916

4,191

0

Outdoor Recreation: Acquisition, Development and Planning

GGB

15.916

2,242,239

33,783

Rivers, Trails, & Conservation Assistance

GFB

15.921

41,986

0

National Center for Preservation Technology and Training (B) -

GFB

15.923

13,663

0

R&D

GGH

CA-1268-1-9016

23,915

0

R&D

GGH

CA-6115-4-8024

60,429

0

R & D

GLA

CA2360-96-002

23,814

0

SUBTOTAL DIRECT FROM

2,452,026

33,783

PASS-THROUGH PROGRAMS FROM

TEXAS A&M UNIVERSITY

National Center for Preservation Technology and Training (B) -

GFB

15.923 / 1445-CT-09-96-0004

32,431

0

University of Wyoming

Outdoor Recreation: Acquisition, Development and Planning

GGB

15.916 / Miss Balance changes on

2,497

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

34,928

0

SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

2,486,954

33,783

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR

DIRECT FROM

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR

Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining

GFD

15.250

9,299

0

Abandoned Mine Land Reclamation (AMLR) Program

GFB

15.252

913,957

0

Grants for Mining and Mineral Resources and Research Institutes

GFD

15.308

9,534

0

R & D

GLA

Not Available

9,595

0

R & D

GLA

P4840868

22

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL DIRECT FROM PASS-THROUGH PROGRAMS FROM University of Missouri R & D				942,407	0
R & D	GLA	MU-USDI-G1145229-0871	(21)	0	0
University of Nevada R & D	GLA	MU-USDI-G1155229-0873	41,955	0	0
	GLA	96-11	30,932	0	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			72,866	0	0
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR			1,015,273	0	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR DIRECT FROM					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Fish & Wildlife Management Assistance	GFB	15.608	54,983	0	0
Fish & Wildlife Management Assistance	GGB	15.608	237,836	0	0
Cooperative Endangered Species Conservation Fund	GFB	15.615	22,595	0	0
SUBTOTAL DIRECT FROM PASS-THROUGH PROGRAMS FROM The Nature Conservancy Fish & Wildlife Management Assistance			315,414	0	0
	GGB	15.608 / COFO 052396-1	10,659	0	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			10,659	0	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			326,073	0	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR DIRECT FROM					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR R & D	GLA	14-08-0001-23591	88,769	0	0
R & D	GLA	1434-95-A-1037	61,307	0	0
R & D	GLA	1434-CR-97-AG-00001	19,073	0	0
R & D	GLA	1434-CR-97-AG-00002	14,400	0	0
R & D	GLA	1434-CR-97-SA-00068	1,600	0	0
R & D	GLA	1434-HQ-96-AG-01559	10,238	0	0
R & D	GLA	1434-HQ-96-GR-02761	22,981	0	0
R & D	GLA	1434-HQ-97-SA-00437	35,803	0	0
R & D	GLA	1434-VR-97-AG-00006	13,237	0	0
R & D	GLA	Not Available	15,327	0	0
SUBTOTAL DIRECT FROM			282,735	0	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR			282,735	0	0
SUBTOTAL DEPARTMENT OF THE INTERIOR			7,712,200	70,226	
<hr/>					
DEPARTMENT OF JUSTICE					
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE PASS-THROUGH PROGRAMS FROM CITY OF COLORADO SPRING Criminal Justice Research & Development: Graduate Research Fellowships	GFC	16.562 / 96C-12249	34,226	0	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			34,226	0	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE							34,226	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
PASS-THROUGH PROGRAMS FROM								
CITY OF COLORADO SPRING								
Law Enforcement Family Support (B) -				GFC		16.563 / 028-210-2573-2402	1,666	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							1,666	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							1,666	0
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE								
DIRECT FROM								
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE								
Juvenile Justice & Delinquency Prevention: Allocation to States				GFB		16.540	12,338	0
Juvenile Justice & Delinquency Prevention: Special Emphasis				GFB		16.541	96,075	0
Wed and Seed Program Fund				GFE		16.725	83,022	0
SUBTOTAL DIRECT FROM							191,435	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							191,435	0
SUBTOTAL DEPARTMENT OF JUSTICE							227,327	0
<hr/>								
DEPARTMENT OF STATE								
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE								
DIRECT FROM								
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union								
				GGB		19.300	3,420	0
SUBTOTAL DIRECT FROM							3,420	0
PASS-THROUGH PROGRAMS FROM								
University of Georgia								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union								
				GGB		19.300 / RD309-010/7390213	4,424	0
Washington State University								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union								
				GGB		19.300 / OGRD# 60164 G000139 AM	63,035	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							67,459	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE							70,879	0
SUBTOTAL DEPARTMENT OF STATE							70,879	0
<hr/>								
DEPARTMENT OF TRANSPORTATION								
DEPARTMENT OF TRANSPORTATION								
PASS-THROUGH PROGRAMS FROM								
North Dakota State University								
Unclassified Grants and Contracts								
				GGB		20.000 / MPC/041/042/043/065/066/	9,722	0
Unclassified Grants and Contracts								
				GGB		20.000 / MPC/042/043/045/065/066/	21,512	0
Unclassified Grants and Contracts								
				GGB		20.000 / MPC/042/043/045/066/066/	3,683	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Unclassified Grants and Contracts					GGB	20.000 / MPC/042/043/045/066/098/	24,449	0
Unclassified Grants and Contracts					GGB	20.000 / MPC/098/137/138/139/TEL8	68,629	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							127,995	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION							127,995	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Highway Planning & Construction					GFB	20.205	79,847	0
Highway Planning & Construction					GGB	20.205	64,069	0
SUBTOTAL DIRECT FROM							143,916	0
PASS-THROUGH PROGRAMS FROM								
Engineering Incorporated								
Highway Planning & Construction					GGB	20.205 / P. O. F-3904	56,471	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							56,471	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							200,387	0
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM								
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
University Transportation Centers Program					GFB	20.701	5,460	0
SUBTOTAL DIRECT FROM							5,460	0
SUBTOTAL RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							5,460	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION							333,842	0
DEPARTMENT OF TREASURY								
DEPARTMENT OF TREASURY								
DIRECT FROM								
DEPARTMENT OF TREASURY								
Unclassified Grants and Contracts					GGB	21.000	43,851	0
SUBTOTAL DIRECT FROM							43,851	0
SUBTOTAL DEPARTMENT OF TREASURY							43,851	0
SUBTOTAL DEPARTMENT OF TREASURY							43,851	0
OFFICE OF PERSONNEL MANAGEMENT								
OFFICE OF PERSONNEL MANAGEMENT								
DIRECT FROM								
OFFICE OF PERSONNEL MANAGEMENT								
Intergovernmental Personnel Act (IPA) Mobility Program					GFC	27.011	(556)	0
Intergovernmental Personnel Act (IPA) Mobility Program					GFE	27.011	373,997	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM							373, 441	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT							373, 441	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT							373, 441	0
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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
DIRECT FROM								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
Aerospace Education Services Program				GFB	43. 001		28, 050	0
Aerospace Education Services Program				GGB	43. 001		2, 648, 141	33, 893
Aerospace Education Services Program				GKA	43. 001 / NAG8- 227		9, 862	0
Technology Transfer				GFB	43. 002		22, 275, 408	0
Technology Transfer				GFC	43. 002		12, 393	0
R & D				GLA	NAG3- 1409		22, 730	0
R & D				GLA	NAG3- 1628		99, 067	0
R & D				GLA	NAG3- 1698		74, 201	0
R & D				GLA	NAG3- 1970		149, 082	0
R & D				GLA	NCC3- 289	(792)		0
R & D				GLA	NCCW 0096		622, 583	0
SUBTOTAL DIRECT FROM							25, 940, 725	33, 893
PASS-THROUGH PROGRAMS FROM								
AEROSPACE CORPORATION								
Technology Transfer				GFB	43. 002 / 4600000526		14, 612	0
Technology Transfer				GFB	43. 002 / 4600000528		79, 964	0
BLUE LINE ENGINEERING								
Technology Transfer				GFC	43. 002 / SBIR		32, 249	0
BOSTON UNIVERSITY								
Technology Transfer				GFB	43. 002 / GC 124827 NGD		55, 316	0
Boulder Innovative Technologies, Inc.								
Aerospace Education Services Program				GGB	43. 001 / Zeoponic Mixtures/Turfgr		2, 979	0
COLORADO SEMINARY								
Technology Transfer				GFC	43. 002 / NCC3- 470		12, 307	0
COMPACT MEMBRANE SYSTEMS								
Technology Transfer				GFB	43. 002 / AGREEMENT/CO2MEASUR		3, 135	0
Calif. Inst. of Tech/Jet Propulsion Lab								
Aerospace Education Services Program				GGB	43. 001		26, 384	0
Aerospace Education Services Program				GGB	43. 001 / J. P. L. #960461, SUPP 1		6, 309	0
Aerospace Education Services Program				GGB	43. 001 / JPL CONT#960700/NASA TO#		5, 136	0
Aerospace Education Services Program				GGB	43. 001 / JPL CONT.#960809/NASA TO		14, 000	0
Aerospace Education Services Program				GGB	43. 001 / PO# 000712885		8, 796	0
Aerospace Education Services Program				GGB	43. 001 / PO# 000712886		4, 084	0
FAIRCHILD SPACE & DEFENSE CORP								
Technology Transfer				GFB	43. 002 / SC00969		12, 872	0
HOWARD HUGHES AIRCRAFT COMPANY								
Technology Transfer				GFB	43. 002 / SG- 257301-AAJ		3, 609	0
HOWARD UNIVERSITY								
Technology Transfer				GFB	43. 002 / 633704A		17, 933	0
Technology Transfer				GFB	43. 002 / H14547		7, 044	0
Harvard University								
Aerospace Education Services Program				GGB	43. 001 / PNO 34402 / PRIME# NAG		84, 013	0
JACKSON TULL AEROSPACE ENGINEERING DIVISION								
Technology Transfer				GFB	43. 002 / JTAED- 8924- 069		25, 634	0
JET PROPULSION LABORATORY								
Technology Transfer				GFB	43. 002 / 000731761		4, 429	0
Technology Transfer				GFB	43. 002 / 000960001		149, 359	0
Technology Transfer				GFB	43. 002 / 957388		445, 803	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 958119	173,167	0
Technology Transfer		GFB	43.002 / 958675	1,302,417	0
Technology Transfer		GFB	43.002 / 959322	462,781	0
Technology Transfer		GFB	43.002 / 959349	100,121	0
Technology Transfer		GFB	43.002 / 959361	21	0
Technology Transfer		GFB	43.002 / 959872	12,292	0
Technology Transfer		GFB	43.002 / 959939	1,121,703	0
Technology Transfer		GFB	43.002 / 960313	9,814	0
Technology Transfer		GFB	43.002 / 960338	135,832	0
Technology Transfer		GFB	43.002 / 960357	23,070	0
Technology Transfer		GFB	43.002 / 960371	(2,322)	0
Technology Transfer		GFB	43.002 / 960378	18,971	0
Technology Transfer		GFB	43.002 / 960380	51,097	0
Technology Transfer		GFB	43.002 / 960662	16,935	0
Technology Transfer		GFB	43.002 / 960670	49,346	0
Technology Transfer		GFB	43.002 / 960683	24,757	0
Technology Transfer		GFB	43.002 / 960686	34,633	0
Technology Transfer		GFB	43.002 / 960833	63,220	0
Technology Transfer		GFB	43.002 / 960896	40,119	0
Technology Transfer		GFB	43.002 / 960983	6,788	0
Technology Transfer		GFB	43.002 / 960998	2,672	0
Technology Transfer		GFB	43.002 / JPL #959550	52,666	0
Technology Transfer		GFB	43.002 / JPL 000960061	249	0
Technology Transfer		GFB	43.002 / JPL 957488	480	0
Technology Transfer		GFB	43.002 / JPL 958126	159,058	0
Technology Transfer		GFB	43.002 / JPL# 959722	282	0
Technology Transfer		GFB	43.002 / JPL- 957571	41,595	0
Technology Transfer		GFB	43.002 / JPL958053	2,192	0
Technology Transfer		GFB	43.002 / JPL958999	(169)	0
JOHNS HOPKINS UNIVERSITY					
Technology Transfer		GFB	43.002 / 2430-60020	23,251	0
Technology Transfer		GFB	43.002 / 2450-60018	5,981	0
Technology Transfer		GFB	43.002 / 8010-00885-X	(2,230)	0
Technology Transfer		GFB	43.002 / 8601-02305	4,988,570	0
LOCKHEED MARTIN					
Aerospace Education Services Program		GFB	43.001 / P. O. 880003414	21,416	0
Technology Transfer		GFB	43.002 / 5WAUV2201X	6,905	0
MARTIN MARLETTA					
Technology Transfer		GFB	43.002 / RF6- 317094	4,492	0
NATIONAL CENTER FOR ATMOSPHERIC RESEARCH					
Technology Transfer		GFB	43.002 / P9678033	85,508	0
PRAXIS INC					
Technology Transfer		GFB	43.002 / 9643-PXI-009	49,731	0
Pioneer Astronautics					
R & D		GLA	Not Available	5,220	0
ROHR INC					
Technology Transfer		GFB	43.002 / SX00811E8	16,978	0
Robotics Research					
R & D		GLA	9601-1	9,318	0
SCIENCE APPLICATIONS INTERNATIONAL CORP					
Aerospace Education Services Program		GFB	43.001 / SAIC 42-960022-59	7,138	0
SPACE HARDWARE OPTIMIZATION TECHNOLOGY INC					
Aerospace Education Services Program		GFB	43.001 / AGREEMENT-PHASE I	15,801	0
Technology Transfer		GFB	43.002 / AGREEMENT-TODD	13,143	0
Technology Transfer		GFB	43.002 / SHOTINC	(891)	0
SPACE SCIENCE INSTITUTE					
Technology Transfer		GFB	43.002 / SPO-0016	1,401	0
Technology Transfer		GFB	43.002 / SPO00109	32,670	0
SPACE TELESCOPE SCIENCE INSTITUTE					
Aerospace Education Services Program		GFB	43.001 / AR-4682.01-92A	479	0
Technology Transfer		GFB	43.002 / AR-05285.02-93A	2,027	0
Technology Transfer		GFB	43.002 / AR-06383.01-95A	16,013	0
Technology Transfer		GFB	43.002 / AR-06387.01-95A	31,282	0
Technology Transfer		GFB	43.002 / AR-06392.02-95A	5,542	0
Technology Transfer		GFB	43.002 / GO-05892.01-94A	12,315	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / GO-5317.02-93A	1,933	0
Technology Transfer		GFB	43.002 / GO-02379.03-87A	27,331	0
Technology Transfer		GFB	43.002 / GO-03584.01-91A	2,381	0
Technology Transfer		GFB	43.002 / GO-05379.01-93A	14,670	0
Technology Transfer		GFB	43.002 / GO-05398.01-93A	14,309	0
Technology Transfer		GFB	43.002 / GO-05504.04-93A	2,476	0
Technology Transfer		GFB	43.002 / GO-05504.07-93A	3,719	0
Technology Transfer		GFB	43.002 / GO-05828.03-94A	3,381	0
Technology Transfer		GFB	43.002 / GO-05846.02-94A	9,408	0
Technology Transfer		GFB	43.002 / GO-05863.01-94A	19,531	0
Technology Transfer		GFB	43.002 / GO-05879.02-94A	10,411	0
Technology Transfer		GFB	43.002 / GO-05886.01-94A	40,784	0
Technology Transfer		GFB	43.002 / GO-05890.02-94A	7,453	0
Technology Transfer		GFB	43.002 / GO-05891.02-94A	1,253	0
Technology Transfer		GFB	43.002 / GO-05900.01-94A	14,900	0
Technology Transfer		GFB	43.002 / GO-05963.01-94A	4,073	0
Technology Transfer		GFB	43.002 / GO-05987.03-94A	10,794	0
Technology Transfer		GFB	43.002 / GO-05988.01-94A	45,275	0
Technology Transfer		GFB	43.002 / GO-06016.02-94A	13,508	0
Technology Transfer		GFB	43.002 / GO-06027.01-94A	2	0
Technology Transfer		GFB	43.002 / GO-06041.03-94A	7,807	0
Technology Transfer		GFB	43.002 / GO-06052.03-94A	18,443	0
Technology Transfer		GFB	43.002 / GO-06065.02-94A	4,582	0
Technology Transfer		GFB	43.002 / GO-06066.01-94A	13,613	0
Technology Transfer		GFB	43.002 / GO-06067.01-94A	5,762	0
Technology Transfer		GFB	43.002 / GO-06068.01-94A	11,591	0
Technology Transfer		GFB	43.002 / GO-06069.01-94A	51,423	0
Technology Transfer		GFB	43.002 / GO-06072.02-94A	1,574	0
Technology Transfer		GFB	43.002 / GO-06124.02-94A	9,363	0
Technology Transfer		GFB	43.002 / GO-06125.02-94A	1,027	0
Technology Transfer		GFB	43.002 / GO-06501.02-95A	3,334	0
Technology Transfer		GFB	43.002 / GO-06522.01-95A	19,578	0
Technology Transfer		GFB	43.002 / GO-06551.01-95A	21,338	0
Technology Transfer		GFB	43.002 / GO-06580.01-95A	20,749	0
Technology Transfer		GFB	43.002 / GO-06586.01-95A	7,168	0
Technology Transfer		GFB	43.002 / GO-06593.01-95A	31,380	0
Technology Transfer		GFB	43.002 / GO-06617.01-95A	2,442	0
Technology Transfer		GFB	43.002 / GO-06757.02-95A	2,432	0
Technology Transfer		GFB	43.002 / GO-06758.03-95A	4,863	0
Technology Transfer		GFB	43.002 / GO-06780.02-95A	16,238	0
Technology Transfer		GFB	43.002 / GO-06795.01-95A	505	0
Technology Transfer		GFB	43.002 / GO-07269.01-96A	234	0
Technology Transfer		GFB	43.002 / GO-5349.02-93A	4,266	0
Technology Transfer		GFB	43.002 / GO-5478.01-93A	(408)	0
Technology Transfer		GFB	43.002 / GO-5495.01-93A	4,375	0
Technology Transfer		GFB	43.002 / HF-01067.01-94A	56,896	0
Technology Transfer		GFB	43.002 / STSI GO-2415.01-87A	29,925	0
Technology Transfer		GFB	43.002 / STSI GO-3859.02-91A	(600)	0
STANFORD UNIVERSITY					
Technology Transfer		GFB	43.002 / PR6331	102,695	0
Technology Transfer		GFB	43.002 / PR6335	248,889	0
Technology Transfer		GFB	43.002 / STANFORD PR6331	527	0
Technology Transfer		GFB	43.002 / STANFORD U PR6335	283	0
STATE UNIVERSITY NEW YORK AT ALBANY					
Technology Transfer		GFB	43.002 / 320-2548A	43,992	0
TELOS CORPORATION					
Technology Transfer		GFB	43.002 / TIS-5025	13,985	0
TEXAS ENGINEERING EXPERIMENT STATION					
Technology Transfer		GFB	43.002 / 960930	9,982	0
Technology Transfer		GFB	43.002 / NASW 4679	3,469	0
UNIVERSITIES SPACE RES					
Technology Transfer		GFC	43.002 / NAS8-40181	(1,668)	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION					
Technology Transfer		GFB	43.002 / 1500-01	1,683,469	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 550-79	(33,830)	0
Technology Transfer		GFB	43.002 / USRA 5555-07	33,830	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARCH					
Technology Transfer		GFB	43.002 / S95-59573	133,482	0
Technology Transfer		GFB	43.002 / S96-83543	8,408	0
Technology Transfer		GFB	43.002 / S9784019	269,678	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBARA					
Technology Transfer		GFB	43.002 / NK4026	14,236	0
Technology Transfer		GFB	43.002 / NK7023	45,005	0
UNIVERSITY OF CHICAGO					
Technology Transfer		GFB	43.002 / SUB.NCCS5-151	71,891	0
Technology Transfer		GFB	43.002 / UCHICAGO NAG 5-2218	25,269	0
UNIVERSITY OF DENVER					
Technology Transfer		GFC	43.002 / PO 56158-S	825	0
UNIVERSITY OF IOWA					
Aerospace Education Services Program		GFB	43.001 / V95256	1,523	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Technology Transfer		GFB	43.002 / 26093B Z609302	73,312	0
UNIVERSITY OF NEW HAMPSHIRE					
Technology Transfer		GFB	43.002 / 96-133	14,449	0
Technology Transfer		GFB	43.002 / 97-177	16,420	0
UNIVERSITY OF ROCHESTER					
Technology Transfer		GFB	43.002 / U ROCH #89988-007-G	53,595	0
Technology Transfer		GFB	43.002 / U ROCH 89988-007-G	38,350	0
UNIVERSITY OF VIRGINIA					
Technology Transfer		GFB	43.002 / 5-28590	148,329	0
UNIVERSITY OF WASHINGTON					
Technology Transfer		GFB	43.002 / U WASH 721566	535	0
Univ California-Lawrence Berkeley Lab					
Aerospace Education Services Program		GGB	43.001 / 4584810, SUPP 14	233,531	0
University of Alaska at Fairbanks					
Aerospace Education Services Program		GGB	43.001 / UAF 96-0045/ PO# 76839	1	0
University of California-Los Angeles					
Aerospace Education Services Program		GGB	43.001 / 0965-G-5B387-01;0965-G-4	58	0
University of Iowa					
Aerospace Education Services Program		GGB	43.001 / PO# V71489, AMENIMENT #0	8,707	0
University of Maryland					
Aerospace Education Services Program		GGB	43.001 / Z615702	4,898	0
University of New Hampshire					
Aerospace Education Services Program		GGB	43.001 / UNH #96-139	24,512	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				14,161,943	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				40,102,668	33,893
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				40,102,668	33,893
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NATIONAL ENDOWMENT FOR THE HUMANITIES					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Institute of Museum and Library Services		GFB	45.301	198	0
SUBTOTAL DIRECT FROM				198	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				198	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Promotion of the Humanities: Research		GFB	45.161	14,441	0
R & D		GLA	EH-21977-95	7,267	0
SUBTOTAL DIRECT FROM				21,708	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				21,708	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				21,906	0
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NATIONAL SCIENCE FOUNDATION					
NATIONAL SCIENCE FOUNDATION					
DIRECT FROM					
NATIONAL SCIENCE FOUNDATION					
Engineering Grants		GFB	47.041	5,459,337	0
Engineering Grants		GFD	47.041	26,889	0
Engineering Grants		GGB	47.041	3,976,023	125,669
Mathematical and Physical Sciences		GFB	47.049	6,453,500	0
Mathematical and Physical Sciences		GFC	47.049	112,144	0
Mathematical and Physical Sciences		GFD	47.049	195,922	0
Mathematical and Physical Sciences		GGB	47.049	1,320,914	0
Geosciences		GFB	47.050	8,938,097	0
Geosciences		GFD	47.050	63,042	0
Geosciences		GGB	47.050	2,066,318	55,980
Scientific, Technological, and International Affairs		GFD	47.053	23,616	0
Computer and Information Science and Engineering		GFB	47.070	2,960,406	0
Computer and Information Science and Engineering		GGB	47.070	233,807	0
Science and Technology Centers		GFB	47.073	6,192	0
Science and Technology Centers		GFE	47.073	62,048	0
Science and Technology Centers		GGB	47.073	31	0
Biological Sciences		GFB	47.074	998,071	0
Biological Sciences		GFD	47.074	82,125	0
Biological Sciences		GFE	47.074	827,372	0
Biological Sciences		GGB	47.074	1,102,874	50,976
Social, Behavioral, and Economic Sciences		GFB	47.075	1,036,687	0
Social, Behavioral, and Economic Sciences		GFC	47.075	82,464	0
Social, Behavioral, and Economic Sciences		GGB	47.075	93,528	0
Education and Human Resources		GFB	47.076	253,939	0
Education and Human Resources		GGB	47.076	262,635	0
Academic Research Infrastructure		GGB	47.077	(2)	0
Academic Research Infrastructure		GHE	47.077 / EAR-9403206	17,827	0
Academic Research Infrastructure		GHE	47.077 / INT-9604813	9,815	0
R & D		GLA	ATM-9303385	29,074	0
R & D		GLA	BES-9207967	29,668	0
R & D		GLA	BES-9410343	18,332	0
R & D		GLA	BES-9523628	6,634	0
R & D		GLA	BES-9531182	15,648	0
R & D		GLA	CCR-9300978	575	0
R & D		GLA	CCR-9625421	37,530	0
R & D		GLA	CCR-9696078	41,452	0
R & D		GLA	CDA-9531730	45,064	0
R & D		GLA	CDA-9617309	78,493	0
R & D		GLA	CMS-9457268	32,782	0
R & D		GLA	CMS-9502-409	27,595	0
R & D		GLA	CMS-9503761	43,266	0
R & D		GLA	CMS-9512434	66,564	0
R & D		GLA	CMS-9522147	60,284	0
R & D		GLA	CMS-9529383	5,529	0
R & D		GLA	CMS-9616855	28,732	0
R & D		GLA	CMS-9622146	67,475	0
R & D		GLA	CSM-9522147	5,047	0
R & D		GLA	CTS-9202948	1,487	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R & D		GLA	CTS-9258149	39,339	0
R & D		GLA	CTS-9309595	20,152	0
R & D		GLA	CTS-9410081	40,952	0
R & D		GLA	CTS-9411391	39,767	0
R & D		GLA	CTS-9502466	63,732	0
R & D		GLA	CTS-9502481	30,477	0
R & D		GLA	CTS-9512228	237,341	0
R & D		GLA	CTS-9527420	10,249	0
R & D		GLA	CTS-9601964	17,731	0
R & D		GLA	CTS-9634899	827	0
R&D-NSF Young Investigator		GKA	DEB-9257710	91,844	0
R & D		GLA	DM-9634828	47,756	0
R & D		GLA	DMR-9158312	19,635	0
R & D		GLA	DMR-9413536	(149,259)	0
R & D		GLA	DMR-9601640	113,542	0
R & D		GLA	DMR-9625293	39,285	0
R & D		GLA	DMR-9704780	10,562	0
R & D		GLA	DM-9322615	2,753	0
R & D		GLA	DM-9505049	15,074	0
R & D		GLA	DM-9506603	(41)	0
R & D		GLA	DM-9633686	25,356	0
R & D		GLA	DUE-9351058	(959)	0
R & D		GLA	DUE-9450874	486	0
R & D		GLA	DUE-9551502	13,710	0
R & D		GLA	DUE-9750764	37,023	0
R & D		GLA	EAR-9123842	15,350	0
R & D		GLA	EAR-9316197	40,535	0
R & D		GLA	EAR-9316309	2,834	0
R & D		GLA	EAR-9406074	4,803	0
R & D		GLA	EAR-9506767	10,350	0
R & D		GLA	EAR-9614228	1,404	0
R & D		GLA	ECS-9309638	35,287	0
R & D		GLA	ECS-9523327	44,906	0
R & D		GLA	EEC-9417437	62,228	0
R & D		GLA	EEC-9523662	72,703	0
R & D		GLA	EEC-9616415	10,392	0
R & D		GLA	EEC-9622627	6,749	0
R & D		GLA	ESI-9353883	16,242	0
R&D-Chemistry for the Information Age		GKA	ESI-9550545	362,279	0
R & D		GLA	ESI-9553529	34,114	0
R & D		GLA	GER-9554559	87,125	0
R&D-Chem & Physics Fundamentals		GKA	IRN-9514137	151,653	28,669
R&D-RUI: Foraging Behavior		GKA	IRN-9514137	20,832	0
R & D		GLA	INT-9602027	24,886	0
R & D		GLA	IRI-9320318	53,927	0
R & D		GLA	IRI-9502671	58	0
R&D		GFB	MCB-9418715	1,955	0
R & D		GLA	OCE-9416088	64,605	0
R & D		GLA	STI-9415173	212,245	0
SUBTOTAL DIRECT FROM				39,411,648	261,294
PASS-THROUGH PROGRAMS FROM					
ADAMS COUNTY SCHOOL DIST.					
Education and Human Resources		GFD	47.076 / S74723	3,000	0
AMERICAN EDUC. RESOURCES					
Mathematical and Physical Sciences		GFD	47.049 / 155 04 026	11,093	0
ARIZONA STATE UNIVERSITY					
Engineering Grants		GFB	47.041 / KMD2414-25-G/SUB	1	0
Arizona State Univ.					
R & D		GLA	KMD2414-3-8	20,000	0
Arizona State University					
Unclassified Grants and Contracts		GGB	47.000 / KMD2414-4-13/SUB	278	0
Unclassified Grants and Contracts		GGB	47.000 / KMD2414-4-14/SUB	756	0
Unclassified Grants and Contracts		GGB	47.000 / KMD270-4-15/SUB	824	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Engineering Grants		GGB	47.041 / KMD2414-4-11/SUB	(3)	0
BELOIT COLLEGE					
Social, Behavioral, and Economic Sciences		GFB	47.075 / DUE-9455918(NSF)	86,303	0
BOSTON UNIVERSITY					
Geosciences		GFB	47.050 / 121 578	75,641	0
BRIGEWATER STATE COLLEGE					
Social, Behavioral, and Economic Sciences		GFB	47.075 / SBR-9515439	4,991	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Social, Behavioral, and Economic Sciences		GFB	47.075 / PO# PC176225	14,816	0
CENTER FOR HEALTH MGMT.					
Mathematical and Physical Sciences		GFB	47.049 / 510 642 0790	23,031	0
DESERT RESEARCH INSTITUTE					
Geosciences		GFB	47.050 / 97-B36	8,064	0
Denver Public Schools					
Engineering Grants		GGB	47.041 / HRD-9453869	230,925	0
East Tennessee State University					
Biological Sciences		GGB	47.074 / SUBGRANT 5-30039	26,793	0
Harvard University					
Engineering Grants		GGB	47.041 / SUBCONTRACT/NSF PHY-9312	37,619	0
INCORPORATED RESEARCH INSTITUTIONS SEISMOLOGY					
Mathematical and Physical Sciences		GFB	47.049 / IRIS #0202	(379)	0
Mathematical and Physical Sciences		GFB	47.049 / IRIS 0167	446,881	0
INDIANA UNIVERSITY					
Geosciences		GFB	47.050 / P021411-0047	(847)	0
INTERNATIONAL COMPUTER SCIENCE INSTITUTE					
Computer and Information Science and Engineering		GFB	47.070 / INT'L COMPUTER SCI	1,715	0
LICSB					
Polar Programs (B) -		GHE	47.078 / OPP-9011927	2,321	0
MACRO-VISION COMMUNICATIONS					
Engineering Grants		GFB	47.041 / AGREEMENT/MACRO VIS	18,957	0
MARINE BIOLOGICAL LABORATORY					
Geosciences		GFB	47.050 / PO 24602566	4,222	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Computer and Information Science and Engineering		GFB	47.070 / 5700000142	19,846	0
Michigan State University					
Unclassified Grants and Contracts		GGB	47.000 / AGREEMENT NO. 61-2288A #	9,763	0
NATIONAL BUREAU OF ECONOMIC RESEARCH					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 273168000793617700	6,150	0
NEW MEXICO HIGHLANDS UNIVERSITY					
Geosciences		GFB	47.050 / 54740	8,550	0
NEW MEXICO STATE UNIVERSITY					
Computer and Information Science and Engineering		GFB	47.070 / Q00164	(395)	0
NORTHERN ARIZONA UNIVERSITY					
Geosciences		GFB	47.050 / NORTHERN AZ UNIV	(3,517)	0
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION					
Computer and Information Science and Engineering		GFB	47.070 / 354151	60,427	0
Oregon State University					
Engineering Grants		GGB	47.041 / S0041A-05 (2-1716-05)	7,759	0
PENNSYLVANIA STATE UNIVERSITY					
Mathematical and Physical Sciences		GFB	47.049 / TPSU-UC-24434-1098	4,733	0
Geosciences		GFB	47.050 / TPSU-UC-03317-1096	47,138	0
STATE UNIVERSITY NEW YORK AT STONY BROOK					
Geosciences		GFB	47.050 / 431-3860A	86,088	0
South Dakota School of Mines					
Engineering Grants		GGB	47.041 / SDSMET-CSU 94-02	9,899	0
State University of New York					
Unclassified Grants and Contracts		GGB	47.000 / NCEER 95-6001A R91253	42,451	0
Unclassified Grants and Contracts		GGB	47.000 / R90538, NCEER 94-6001	6,348	0
TDA Research					
R & D		GIA	JW5487-9701	334	0
TEXAS A&M RESEARCH FOUNDATION					
Geosciences		GFB	47.050 / USSSP-208	4,773	0
Tech Educ Res Centers					
R & D		GIA	Not Available	33,307	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Texas A & M					
Engineering Grants		GGB	47.041 / 44341 IE / DEB-9306679	3,886	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
Unclassified Grants and Contracts		GGB	47.000 / P9785612	466	0
Unclassified Grants and Contracts		GGB	47.000 / P9785613	2,434	0
Unclassified Grants and Contracts		GGB	47.000 / S97-87985	27,992	0
Engineering Grants		GGB	47.041 / UCAR S9361	193	0
UCAR-NCAR-Research Applications Program					
Engineering Grants		GGB	47.041 / UCAR S97-83589	97	0
UNIVERSITY CORP. FOR ATMOSPHERIC RESEARCH					
Engineering Grants		GFB	47.041 / S9156	80,700	0
UNIVERSITY OF ALASKA					
Geosciences		GFB	47.050 / 78688	5,965	0
Geosciences		GFB	47.050 / PO#78535/UAF97-0021	11,201	0
Geosciences		GFB	47.050 / UAF 96-0033	46,151	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBARA					
Geosciences		GFB	47.050 / KIC7006	110,424	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Geosciences		GFB	47.050 / SA1608-21758NM	11,199	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
Mathematical and Physical Sciences		GFB	47.049 / 1025-G-4A098-04	50,723	0
UNIVERSITY OF CHICAGO					
Mathematical and Physical Sciences		GFB	47.049 / OPP-8920223	128,947	0
UNIVERSITY OF ILLINOIS					
Engineering Grants		GFB	47.041 / 97-142	80,866	0
UNIVERSITY OF MAM					
Engineering Grants		GFB	47.041 / UMAM P384779	(2,296)	0
UNIVERSITY OF MICHIGAN					
Computer and Information Science and Engineering		GFB	47.070 / NSF P. O. IB4009	(854)	0
Education and Human Resources		GFB	47.076 / PO #IB5800	230,251	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Geosciences		GFB	47.050 / 699717	16,493	0
UNIVERSITY OF WASHINGTON					
Geosciences		GFB	47.050 / 290680	24,804	0
University of Hawaii					
Engineering Grants		GGB	47.041 / PO #9208001	11,467	0
University of Nebraska					
Unclassified Grants and Contracts		GGB	47.000 / LWF 62-123-08302	89,230	0
Engineering Grants		GGB	47.041 / LWF 62-123-06402	3,778	0
University of Nevada					
Engineering Grants		GGB	47.041 / 93-B07	70,251	0
University of Puerto Rico					
Engineering Grants		GGB	47.041 / DEB-9411973-1/SUB (Part	13,914	0
Engineering Grants		GGB	47.041 / DEB-9411973/SUB (Covich	18,192	0
University of Wyoming					
Engineering Grants		GGB	47.041 / 5/31323	45,119	0
Worcester Polytechnic					
R & D		GIA	MF-6-0050	4,699	0
R & D		GIA	RC-7-0013	1,051	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				2,447,999	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				41,859,647	261,294
SUBTOTAL NATIONAL SCIENCE FOUNDATION				41,859,647	261,294

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SMALL BUSINESS ADMINISTRATION								
SMALL BUSINESS ADMINISTRATION								
PASS-THROUGH PROGRAMS FROM								
MEGABIOS CORPORATION								
Business Development Assistance to Small Business				GFE		59.005 / MEGABIOS PN9706 020	2,287	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							2,287	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION							2,287	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION							2,287	0

TENNESSEE VALLEY AUTHORITY								
TENNESSEE VALLEY AUTHORITY								
DIRECT FROM								
TENNESSEE VALLEY AUTHORITY								
TVA Environmental Research Center				GFB		62.001	353,383	0
SUBTOTAL DIRECT FROM							353,383	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY							353,383	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY							353,383	0

DEPARTMENT OF VETERANS AFFAIRS								
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
DIRECT FROM								
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
Sharing Specialized Medical Resources				GFE		64.018	171,291	0
Veterans Rehabilitation: Alcohol and Drug Dependence				GFB		64.019	25,875	0
SUBTOTAL DIRECT FROM							197,166	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							197,166	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS							197,166	0

ENVIRONMENTAL PROTECTION AGENCY								
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM								
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY								
Environmental Education and Training Program				GGB		66.950	11,282	0
SUBTOTAL DIRECT FROM							11,282	0
SUBTOTAL ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY							11,282	0
ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM								
ENVIRONMENTAL PROTECTION AGENCY								
R & D				GIA		CR-818719-02-0	32,386	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R & D		GLA	CR-822757-01-2	115,441	0
R & D		GLA	CR-825471-01-0	10,060	0
R & D		GLA	MM998406-01-0	13,584	0
R & D		GLA	R-824705-01-0	76,152	0
R & D		GLA	R-825398-01-0	28,885	0
R & D		GLA	R-825411-01-0	69,656	0
R & D		GLA	X-820325-01-2	(2,109)	0
R & D		GLA	X-821490-01-4	13,351	0
R & D		GLA	X-824252-01-3	36,228	0
R & D		GLA	X-998259-01-0	11,988	0
R & D		GLA	X-998618-01-0	24,169	0
SUBTOTAL DIRECT FROM				429,791	0
PASS-THROUGH PROGRAMS FROM					
CRIT-Colorado River Indian Tribes					
Unclassified Grants and Contracts		GGB	66.000 / CRIT PHASE 1 TASK 7	3,930	0
Hagler Bailly Consulting, Inc.					
Unclassified Grants and Contracts		GGB	66.000 / T508-000	115	0
NEIVPCC					
R & D		GLA	Not Available	107	0
University of Massachusetts - Lowell					
Unclassified Grants and Contracts		GGB	66.000 / UM#96S011/29017 UM#97S04	13,094	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				17,246	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				447,037	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
Air Pollution Control Mnpower Training		GFE	66.003	73,112	0
SUBTOTAL DIRECT FROM				73,112	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				73,112	0
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Education Grants		GGB	66.951	304,863	0
SUBTOTAL DIRECT FROM				304,863	0
SUBTOTAL OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY				304,863	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection: Consolidated Research		GFB	66.500	1,254,791	0
Environmental Protection: Consolidated Research		GFD	66.500	13,224	0
Environmental Protection: Consolidated Research		GGB	66.500	719,252	55,231
Air Pollution Control Research		GFD	66.501	19,032	0
Pesticides Control Research		GGB	66.502	18,775	0
Pesticides Control Research		GLA	66.502	79,354	0
Safe Drinking Water Research and Demonstration		GFD	66.506	58,056	0
SUBTOTAL DIRECT FROM				2,162,484	55,231
PASS-THROUGH PROGRAMS FROM					
CORNELL UNIVERSITY					
Environmental Protection: Consolidated Research		GFB	66.500 / 28979-5580	1,718	0
CORNELL UNIVERSITY MEDICAL COLLEGE					

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Environmental Protection: Consolidated Research		GFB	66.500 / 29067-5581	7,135	0
ENVIRONMENTAL SCIENCE AND ENGINEERING INC					
Environmental Protection: Consolidated Research		GFB	66.500 / 3195602GB-2002-701	185	0
Environmental Protection: Consolidated Research		GFB	66.500 / 3196623GB-2316-701	3,221	0
Environmental Protection: Consolidated Research		GFB	66.500 / 3941302GB-2002-701	(747)	0
KANSAS STATE UNIVERSITY					
Solid Waste Disposal Research		GFB	66.504 / 367-900	5,984	0
Solid Waste Disposal Research		GFB	66.504 / 367-900/KSU# 91-10	8,532	0
Solid Waste Disposal Research		GFB	66.504 / 367-900/KSU# 94-29	64,413	0
NORTH CAROLINA STATE UNIVERSITY					
Environmental Protection: Consolidated Research		GFB	66.500 / 91-0074-12	20,538	0
PENNSYLVANIA STATE UNIVERSITY					
Environmental Protection: Consolidated Research		GFB	66.500 / TPSU-UC-821211-897	4,085	0
UNIVERSITY OF WASHINGTON					
Environmental Protection: Consolidated Research		GFB	66.500 / 213584	69,810	0
UNIVERSITY OF WISCONSIN					
Environmental Protection: Consolidated Research		GFB	66.500 / 127X875	15,002	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				199,876	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				2,362,360	55,231
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM					
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
National Pollutant Discharge Elimination System Related State Program Grants		GFD	66.463	26,022	0
SUBTOTAL DIRECT FROM				26,022	0
PASS-THROUGH PROGRAMS FROM					
WATER ENVIRONMENT RESEARCH FOUNDATION					
Water Quality Management Planning		GFB	66.454 / 96-IRM1	40,931	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				40,931	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				66,953	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				3,265,607	55,231
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NUCLEAR REGULATORY COMMISSION					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
DIRECT FROM					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
Radiation Control: Training Assistance and Advisory Counseling		GGB	77.001	195,745	0
SUBTOTAL DIRECT FROM				195,745	0
SUBTOTAL OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION				195,745	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				195,745	0
<hr/>					
DEPARTMENT OF ENERGY					
CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM					
Environmental Science & Research Found.					
Nuclear Waste Disposal Siting		GGB	81.065 / 94IDAHD-07 MOD 007	30,673	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH STATE¹
INDICATOR AGENCY CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL PASS-THROUGH PROGRAMS FROM

30,673

0

SUBTOTAL CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY

30,673

0

DEPARTMENT OF ENERGY

DIRECT FROM

DEPARTMENT OF ENERGY

R & D

GLA 1432-C0240005

60,562

0

R & D

GLA 4904V0015-3X

19,621

0

R & D

GLA 70151011

40,843

0

R & D

GLA 74X-SX669C

13,003

0

R & D

GLA 9-XA3-9307J-1

6,272

0

R & D

GLA AH-6830

12,593

0

R & D

GLA AR-6341

21,159

0

R & D

GLA AR-9240

4,996

0

R & D

GLA AT-5992

747

0

R & D

GLA C86-110877

(37)

0

R & D

GLA DE-AC22-92PC92110

22,734

0

R & D

GLA DE-AC22-93BC14891

94,598

0

R & D

GLA DE-AC34-95WF01072

163,878

0

R & D

GLA DE-FG01-92FE62672

30,729

0

R & D

GLA DE-FG02-92ER14294

(555)

0

R & D

GLA DE-FG03-93ER14363

90,457

0

R & D

GLA DE-FG03-93ER40789

98,460

0

R & D

GLA DE-FG03-94ER61921

71,270

0

R & D

GLA DE-FG03-95TE00069

15,993

0

R & D

GLA DE-FG03-96ER45575

79,111

0

R & D

GLA DE-FG03-96ER45600

113,733

0

R & D

GLA DE-FG34-95WF01024

656,256

0

R & D

GLA NCR-6-15329-01

24,543

0

R & D

GLA NCR-6-15329-02

17,560

0

R & D

GLA KRB53044ED5-001

43,140

0

R & D

GLA KRB53044ED5-011

864

0

R & D

GLA KRB53044ED5-013

187

0

R & D

GLA KRB53044ED5-018

8,719

0

R & D

GLA KRB53044ED5-021

8,504

0

R & D

GLA KRB53044ED5-022

39,929

0

R & D

GLA KRB53044ED5-024

19,783

0

R & D

GLA LF-6540

823

0

R & D

GLA RM 708040GM6

10,726

0

R & D

GLA XAF-5-14142-11

193,030

0

R & D

GLA XAN-4-13318-04

50,152

0

R & D

GLA XAR-4-14371-01

268

0

R & D

GLA XCC-3-13438-01

(395)

0

R & D

GLA XCD-5-15275-01

(197)

0

R & D

GLA XCF-5-14380-01

35,610

0

R & D

GLA XCG-6-16601-01

6,513

0

R & D

GLA XCU-6-15374-01

13,271

0

R & D

GLA XK-6-06111-1

(2,246)

0

SUBTOTAL DIRECT FROM

2,087,207

0

PASS-THROUGH PROGRAMS FROM

ADA Technologies

R & D

GLA 96156

7,154

0

ARGONNE NATIONAL LABORATORY - SEE UCHICAGO

Unclassified Grants and Contracts

GFB 81.000 / 22752404

(2,368)

0

Advanced Sciences

R & D

GLA 9208-2

2,816

0

BDM Oklahoma

R & D

GLA 015144

7,566

0

Coors Ceramics

R & D

GLA GTC-96CSM01

98,750

0

Energy & Env. Analysis

R & D

GLA DE-AC-21-93M28139

4,175

0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Green Development					
R & D		GLA	Not Available	20,598	0
LOCKHEED MARTIN					
Environmental Restoration		GFB	81.092 / 19X-SU769V	45,798	0
Lockheed Martin					
R & D		GLA	19X-ST793C	92,668	0
R & D		GLA	19X-SV814C	54,383	0
MT					
R & D		GLA	C95-175002	54,780	0
Manufacturing Sciences					
R & D		GLA	284-93	4,299	0
PTTC					
R & D		GLA	0895	170,146	0
RUST Geotech					
R & D		GLA	52751	1,452	0
Raytheon Services					
R & D		GLA	94-033-0660AX	15,995	0
Rky Flats Local Impact					
R & D		GLA	Not Available	66,317	0
Solarex					
R & D		GLA	ZAI-4-11294-01-CSM	17,044	0
TRW Env. Safety Sys.					
R & D		GLA	A04279PCS5	(2,168)	0
Texas A & M					
R & D		GLA	S200087	18,703	0
University of California					
R & D		GLA	4731U0015-2F	248,298	0
R & D		GLA	B316649	209,057	0
R & D		GLA	B58460016-3C	4,544	0
R & D		GLA	C-7510	4,865	0
Wendt & Associates					
R & D		GLA	WAI-1995-2	(980)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				1,143,892	0
SUBTOTAL DEPARTMENT OF ENERGY				3,231,099	0
ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY					
DIRECT FROM					
ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY					
Academic Partnerships		GFB	81.102	(8)	0
SUBTOTAL DIRECT FROM				(8)	0
PASS-THROUGH PROGRAMS FROM					
FERM NATIONAL ACCELERATOR LABORATORY					
Academic Partnerships		GFB	81.102 / B70930	752	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				752	0
SUBTOTAL ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY				744	0
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM					
NAT'L RENEWABLE ENERGY LAB.					
R&D - NREL		GFD	XAX-6-14454-01	83,694	0
UNIVERSITY OF ALASKA					
Conservation Research & Development		GFB	81.086 / 78569	8,971	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				92,665	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				92,665	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY

DIRECT FROM

OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY

Renewable Energy Research & Development

GFB

81.087

58,278

0

SUBTOTAL DIRECT FROM

58,278

0

PASS-THROUGH PROGRAMS FROM

NATIONAL RENEWABLE ENERGY LABORATORY

Renewable Energy Research & Development

GFB

81.087 / AAF-7-17633-01

2,646

0

Renewable Energy Research & Development

GFB

81.087 / AXE-7-17070-01

4,627

0

Renewable Energy Research & Development

GFB

81.087 / KAK-6-16810-04

9,261

0

Renewable Energy Research & Development

GFB

81.087 / XAD-7-17622-01

4,083

0

Renewable Energy Research & Development

GFB

81.087 / XAE-4-14110-01

(3,062)

0

Renewable Energy Research & Development

GFB

81.087 / XAM-7-17202-01

36,118

0

Renewable Energy Research & Development

GFB

81.087 / XAN-6-16322-01

68,733

0

Renewable Energy Research & Development

GFB

81.087 / XCD-5-15196-01

(1,213)

0

Renewable Energy Research & Development

GFB

81.087 / XCK-5-14318-05

58,294

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM

179,487

0

SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY

237,765

0

OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY

DIRECT FROM

OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY

University-Laboratory Cooperative Program

GFB

81.004

14,416

0

University-Laboratory Cooperative Program

GGB

81.004

3,041,300

50,000

Office of Energy Research Financial Assistance Program

GFB

81.049

4,590,728

0

Office of Energy Research Financial Assistance Program

GFE

81.049

191,104

0

Office of Energy Research Financial Assistance Program

GGB

81.049

262,395

0

Office of Energy Research Financial Assistance Program

GLA

81.049

267,496

0

Office of Scientific & Technical Information

GFB

81.064

78,625

0

SUBTOTAL DIRECT FROM

8,446,064

50,000

PASS-THROUGH PROGRAMS FROM

Bechtel Hanford, Inc. *

University-Laboratory Cooperative Program

GGB

81.004 / 0800X-SC-G0026 MOD. N

54,107

0

COLEMAN RESEARCH CORPORATION

Office of Energy Research Financial Assistance Program

GFB

81.049 / CRC-UCO-95-0015

56,226

0

FERM NATIONAL ACCELERATOR LABORATORY

Office of Energy Research Financial Assistance Program

GFB

81.049 / B70760

55,516

0

LAWRENCE LIVERMORE NATIONAL LABORATORY

Office of Energy Research Financial Assistance Program

GFB

81.049 / B334420

5,775

0

LOS ALAMOS NATIONAL LABORATORIES

Office of Energy Research Financial Assistance Program

GFB

81.049 / 2554K0014-3Y

(128)

0

Lockheed Corporation *

University-Laboratory Cooperative Program

GGB

81.004 / 1D/-JDN62C

38,867

0

Lockheed Idaho Technologies Company *

University-Laboratory Cooperative Program

GGB

81.004 / PO# C96-175873 MOD 0001

2,244

0

Lockheed Martin Energy Systems, Inc. *

University-Laboratory Cooperative Program

GGB

81.004 / SUBCON. NO. 19X-SJ966C M

124,209

0

University-Laboratory Cooperative Program

GGB

81.004 / SUBCONT. 19X-SJ966C MOD.

106,141

0

MARTIN MARIETTA

Office of Energy Research Financial Assistance Program

GFB

81.049 / 19X-SP530V

435

0

Martin Marietta Corporation

University-Laboratory Cooperative Program

GGB

81.004 / 19X-SM842V MOD 3

9,279

0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University-Laboratory Cooperative Program		GGB	81.004 / 19X-S5755V MOD. NO. 2	(419)	0
Midwest Research Institute - NREL					
University-Laboratory Cooperative Program		GGB	81.004 / ACD-5-15241-01 MOD. N	54	0
University-Laboratory Cooperative Program		GGB	81.004 / XAX-4-14000-01 MOD. NO	84,928	0
University-Laboratory Cooperative Program		GGB	81.004 / ZCV-7-16620-02	1,190	0
NATIONAL RENEWABLE ENERGY LABORATORY					
Office of Energy Research Financial Assistance Program		GFB	81.049 / HW1-11020-1	(4,629)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / KAK-6-16810-01	33,370	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / KAK-6-16810-02	20,820	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / KAK-6-16810-03	14,858	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / KAK-6-16810-05	3,010	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / NREL OCG1001B	3,174	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / NREL XF-1-11009-4	(3,209)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / NREL-OCG1001B	6,075	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / OCG#1001B	31,948	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / XAO-2-12236-01	61,550	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / XC-0-10012-1	126	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / XCD-5-15144-01	7,644	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / XCK-5-15303-01	40,893	0
Oregon State University					
University-Laboratory Cooperative Program		GGB	81.004 / SUBCONTRACT #U0018B-01 A	29,561	0
ROCKY FLATS LOCAL IMPACTS INITIATIVE TASK FORCE					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 1296.50.1717B	17,541	0
SANDIA NATIONAL LABORATORIES					
Office of Energy Research Financial Assistance Program		GFB	81.049 / AL-0284	(1,696)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / AP-6350	(495)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / AR-1024	(3,777)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / AS-0721	5,519	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / AS-5666	129,550	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / AS-9991	139,461	0
Sandia Corporation/Sandia National Lab.					
University-Laboratory Cooperative Program		GGB	81.004 / AP-8347	19,808	0
University-Laboratory Cooperative Program		GGB	81.004 / AP-9658	(1,252)	0
University-Laboratory Cooperative Program		GGB	81.004 / AR-6114	2	0
University-Laboratory Cooperative Program		GGB	81.004 / AR-6549	26,320	0
University-Laboratory Cooperative Program		GGB	81.004 / AT-3625	11,860	0
University-Laboratory Cooperative Program		GGB	81.004 / LC-3449 AMD. NO. 3	71,212	0
Solar Enterprises International, LLC					
University-Laboratory Cooperative Program		GGB	81.004 / Integrated Compound Para	4,290	0
Stanford University					
University-Laboratory Cooperative Program		GGB	81.004 / US 399615M	(755)	0
TULANE UNIVERSITY					
Office of Energy Research Financial Assistance Program		GFB	81.049 / TUL-003-93/94	14,783	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / TUL-020-94/95	41,109	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / TUL-032-95/96	94,881	0
Tulane University					
University-Laboratory Cooperative Program		GGB	81.004 / TUL-045-96/97	36,318	0
U.S. Enrichment Corporation					
University-Laboratory Cooperative Program		GGB	81.004 / USECHQ-95-C-0129, MOD. 0	29,082	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBARA					
Office of Energy Research Financial Assistance Program		GFB	81.049 / KN6017	10,013	0
UNIVERSITY OF CHICAGO					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 941652402	(2,968)	0
Univ. California-Los Alamos National Lab					
University-Laboratory Cooperative Program		GGB	81.004 / 5030L0014-9C MOD. 8	45,272	0
University-Laboratory Cooperative Program		GGB	81.004 / B37030015-8L	6	0
University-Laboratory Cooperative Program		GGB	81.004 / B37030015-8L MOD. NO.	7,026	0
University-Laboratory Cooperative Program		GGB	81.004 / C62950016-3C	68,093	0
University City Science Center					
University-Laboratory Cooperative Program		GGB	81.004 / DE-FC01-92CE40961	88,236	0
University-Laboratory Cooperative Program		GGB	81.004 / DE-FC01-92CE40961 MOD 7	44,102	0
University of California at Davis					
University-Laboratory Cooperative Program		GGB	81.004 / 92RA0294-UOC	22,606	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
University of Denver					GGB	81.004 / Stakeholder Decision-Mk	(135)	0
University-Laboratory Cooperative Program								
University of Georgia					GGB	81.004 / RR267-027/5199233 MD.	16,395	0
University-Laboratory Cooperative Program					GGB	81.004 / RR267-040/7565883	28,852	0
University-Laboratory Cooperative Program					GGB	81.004 / RR267-055/4895914	33,440	0
University of Nebraska								
University-Laboratory Cooperative Program					GGB	81.004 / LWT 62-123-06506 AMD	6,253	0
University-Laboratory Cooperative Program					GGB	81.004 / LWT 62-123-06516	18,316	13,020
University-Laboratory Cooperative Program					GGB	81.004 / LWT 62-123-06517	67,155	0
University-Laboratory Cooperative Program					GGB	81.004 / LWT 62-123-06902 AMD	18,718	0
WEISS ASSOCIATES								
Office of Energy Research Financial Assistance Program					GFB	81.049 / 40-0223-22	20,562	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							1,909,318	13,020
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY							10,355,382	63,020
OFFICE OF SCIENCE EDUCATION AND TECHNICAL INFORMATION, DEPARTMENT OF ENERGY								
DIRECT FROM								
OFFICE OF SCIENCE EDUCATION AND TECHNICAL INFORMATION, DEPARTMENT OF ENERGY								
University Research Instrumentation					GFD	81.077	(9)	0
SUBTOTAL DIRECT FROM							(9)	0
SUBTOTAL OFFICE OF SCIENCE EDUCATION AND TECHNICAL INFORMATION, DEPARTMENT OF ENERGY							(9)	0
SUBTOTAL DEPARTMENT OF ENERGY							13,948,319	63,020
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DEPARTMENT OF EDUCATION								
DEPARTMENT OF EDUCATION								
DIRECT FROM								
DEPARTMENT OF EDUCATION								
R & D					GLA	P042A30878-95	25,710	0
R & D					GLA	P042A30878-96	155,331	0
R & D					GLA	P116B30031	41,290	0
R & D					GLA	P116B51710-95	36,363	0
R & D					GLA	P116B51710-96	17,411	0
SUBTOTAL DIRECT FROM							276,105	0
PASS-THROUGH PROGRAMS FROM								
University of Minnesota								
Unclassified Grants and Contracts					GGB	84.000 / H158G20002-96	23,045	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							23,045	0
SUBTOTAL DEPARTMENT OF EDUCATION							299,150	0
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM								
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
International: Overseas: Faculty Research Abroad					GFB	84.019	10,151	0
SUBTOTAL DIRECT FROM							10,151	0
PASS-THROUGH PROGRAMS FROM								
NATIONAL RESEARCH COUNCIL								
National Academy of Science, Space, and Technology					GFB	84.260 / GRANT AGREEMENT	17,885	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH STATE!
INDICATOR AGENCY CFDA / OTHER ID NUMBER**

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL PASS-THROUGH PROGRAMS FROM			17,885	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			28,036	0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				
DIRECT FROM				
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				
Rehabilitation Long-Term Training	GFD	84.129	26,183	0
National Institute on Disability and Rehabilitation Research	GFB	84.133	251,767	0
National Institute on Disability and Rehabilitation Research	GFE	84.133	105,241	0
SUBTOTAL DIRECT FROM			383,191	0
PASS-THROUGH PROGRAMS FROM				
CRAIG HOSPITAL				
National Institute on Disability and Rehabilitation Research	GFE	84.133 / CRAIG P015658	142,293	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			142,293	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			525,484	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				
PASS-THROUGH PROGRAMS FROM				
UNIVERSITY OF CALIFORNIA LOS ANGELES				
Educational Research and Development	GFB	84.117 / 0070 G 7B419	146,807	0
Educational Research and Development	GFB	84.117 / 0070G7B419	34,988	0
Educational Research and Development	GFB	84.117 / UCLA P0#0070G5C490	80,002	0
National Institute on Student Achievement, Curriculum and Assessment	GFB	84.305 / UCLA 0070 G 39658	14	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ				
National Institute on the Education of At-Risk Students	GFB	84.306 / SC96243-L	64,267	0
National Institute on the Education of At-Risk Students	GFB	84.306 / SC96243-U	15,400	0
UNIVERSITY OF NORTH CA				
National Institute on Early Childhood Development and Education	GFE	84.307 / UNIVNC R307A60004	30,638	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			372,116	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION			372,116	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				
PASS-THROUGH PROGRAMS FROM				
NATIONAL ACADEMY OF EDUCATION				
Chapter 2 State Block Grants	GFB	84.151 / SUBGRANT R999A40001	745	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM			745	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION			745	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				
DIRECT FROM				
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				
Special Education: Innovation and Development	GFD	84.023	331,408	0
Special Education: Innovation and Development	GGB	84.023	133,165	0
Early Education for Children with Disabilities	GFB	84.024	31,335	0
Secondary Education and Transitional Services for Youth with Disabilities	GFC	84.158	119,670	0
Secondary Education and Transitional Services for Youth with Disabilities	GFD	84.158	137,739	0
Special Education: Special Studies for Persons with Disabilities	GFD	84.159	146,693	0
SUBTOTAL DIRECT FROM			900,010	0

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
PASS-THROUGH PROGRAMS FROM								
CHILDRENS HOSPITAL								
Special Education: Program for Severely Disabled Children					GFE	84.086 / TCH PN9605-001	31,591	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							31,591	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							931,601	0
SUBTOTAL DEPARTMENT OF EDUCATION							2,157,132	0
<hr/>								
UNITED STATES INSTITUTE OF PEACE								
UNITED STATES INSTITUTE OF PEACE								
DIRECT FROM								
UNITED STATES INSTITUTE OF PEACE								
International Peace and Conflict Management: Research and Education								
SUBTOTAL DIRECT FROM								
SUBTOTAL UNITED STATES INSTITUTE OF PEACE								
SUBTOTAL UNITED STATES INSTITUTE OF PEACE								
<hr/>								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Head Start								
Developmental Disabilities Basic Support and Advocacy Grants								
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri								
SUBTOTAL DIRECT FROM								
PASS-THROUGH PROGRAMS FROM								
ABT ASSOCIATES INC								
Child Welfare Research and Demonstration								
MATHEMATICA POLICY RES								
Head Start								
SUBTOTAL PASS-THROUGH PROGRAMS FROM								
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs								
Special Programs for the Aging Title III, Part C Nutrition Services								
SUBTOTAL DIRECT FROM								
PASS-THROUGH PROGRAMS FROM								
DUKE UNIVERSITY								
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals								
MCGILL UNIVERSITY								
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs								
MEDANTIC RESEARCH INS								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs					GFE	93.048 / MEDLANIT H44B40025	26,651	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM							110,740	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							132,873	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Research on Health Care Outcomes and Quality					GFE	93.180	15,406	0
Health Services Research and Development Grants					GFE	93.226	233,996	0
SUBTOTAL DIRECT FROM							249,402	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							249,402	0
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
National Research Services Awards					GGB	93.186	64,849	0
SUBTOTAL DIRECT FROM							64,849	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							64,849	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Acquired Immodeficiency Syndrome (AIDS) Activity					GFE	93.118	2,321	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention					GFB	93.135	257,349	0
Injury Prevention and Control Research and State and Community Based Programs					GGB	93.136	508,898	0
Health Program for Toxic Substances and Disease Registry					GGB	93.161	287,692	0
Occupational Safety and Health Research Grants					GFE	93.262	684,555	0
Occupational Safety and Health Research Grants					GGB	93.262	918,075	0
Occupational Safety and Health: Training Grants					GGB	93.263	72,289	0
Immunization Grants					GFE	93.268	508,562	0
Centers for Disease Control and Prevention: Investigations and Technical Assistance					GFE	93.283	284,808	0
Centers for Disease Control and Prevention: Investigations and Technical Assistance					GGB	93.283	59,063	0
HIV Demonstration, Research, Public and Professional Education Projects					GFB	93.941	137,624	0
Epidemiologic Research Studies of Acquired Immodeficiency Syndrome (AIDS) and Human Immodeficiency Virus (					GGB	93.943	27,187	0
SUBTOTAL DIRECT FROM							3,748,423	0
PASS-THROUGH PROGRAMS FROM								
Marshfield Medical Research Foundation								
Occupational Safety and Health Research Grants					GGB	93.262 / ACCT NO 11600 6500 57652	3,700	0
NAIL JEWISH CTR IMMNO								
Occupational Safety and Health Research Grants					GFE	93.262 / NJC CCR811855-02	10,256	0
Occupational Safety and Health Research Grants					GFE	93.262 / NJC OHD3254-02	19,281	0
National Jewish Center								
Epidemiologic Research Studies of Acquired Immodeficiency Syndrome (AIDS) and Human Immodeficiency Virus (					GGB	93.943 / 22048401 1U19AI40972-0	99,235	0
University of California								
Epidemiologic Research Studies of Acquired Immodeficiency Syndrome (AIDS) and Human Immodeficiency Virus (					GGB	93.943 / 10092142-002	50,157	0
WESTAT, INC								
HIV Prevention Activities: Non-Governmental Organization Based					GFE	93.939 / WESTAT DATRL2	2,996	0
HIV Prevention Activities: Non-Governmental Organization Based					GFE	93.939 / WESTAT N01HD33162	535,716	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH STATE¹
INDICATOR AGENCY CFDA / OTHER ID NUMBER**

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL PASS-THROUGH PROGRAMS FROM				721,341	0
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				4,469,764	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM					
Neurex Corporation					
Unclassified Grants and Contracts	GGB	93.000 / M2735		4,446	0
Oregon Health Sciences University					
Unclassified Grants and Contracts	GGB	93.000 / 8405831C1		14,205	0
University of California-Los Angeles					
Unclassified Grants and Contracts	GGB	93.000 / 1475 G 5A014 1R01 AI3655		32,436	0
Unclassified Grants and Contracts	GGB	93.000 / 1475 G 7A010 1R01 AI3655		30,006	0
University of Miami					
Unclassified Grants and Contracts	GGB	93.000 / M457989 1P01DC03013-01		54,570	0
University of Washington					
Unclassified Grants and Contracts	GGB	93.000 / 637276 5-R01 CA59042-10		(3,200)	0
University of Wisconsin					
Unclassified Grants and Contracts	GGB	93.000 / AI28781		15,268	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				147,731	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				147,731	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research	GGB	93.103		166,158	0
SUBTOTAL DIRECT FROM				166,158	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				166,158	0
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Consumer Affairs	GFD	93.678		224	0
SUBTOTAL DIRECT FROM				224	0
PASS-THROUGH PROGRAMS FROM					
CENTER FOR HEALTH POLICY					
Health Care Financing Research, Demonstrations and Evaluations	GFE	93.779 / CHFR 17-C-90435/801		79,339	0
Health Care Financing Research, Demonstrations and Evaluations	GFE	93.779 / CHFR 500 96 0004/TO		54,361	0
NEW YORK DEPARTMENT OF HEALTH					
Health Care Financing Research, Demonstrations and Evaluations	GFE	93.779 / NYDOH 9512 055		265,212	0
POLICY CENTER INCORPORATED					
Health Care Financing Research, Demonstrations and Evaluations	GFE	93.779 / CHFR 18C90617/8		87,784	0
Health Care Financing Research, Demonstrations and Evaluations	GFE	93.779 / POLICY 882 94		91,223	0
Health Care Financing Research, Demonstrations and Evaluations	GFE	93.779 / POLICY 898 38		124,717	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				702,636	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				702,860	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs	GGB	93.110		9,435	0
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics	GGB	93.900		863,128	0
Rural Health Medical Education Demonstration Projects	GGB	93.906		2,815	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

SUBTOTAL DIRECT FROM				875,378	0
PASS-THROUGH PROGRAMS FROM					
COLUMBIA UNIVERSITY					
Special Project Grants to Schools of Public Health				GFB 93.188 / 465719	30,908 0
University of Texas at Austin					
Maternal and Child Health Federal Consolidated Programs				GGB 93.110 / UTA96-0009	106,524 0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				137,432	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,012,810	0
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM					
ABT ASSOCIATES INC					
State Survey and Certification of Health Care Providers and Suppliers				GFE 93.777 / ABT 240 94 0034	5 0
State Survey and Certification of Health Care Providers and Suppliers				GFE 93.777 / ABT 500 91 0071	4,349 0
State Survey and Certification of Health Care Providers and Suppliers				GFE 93.777 / ABT 500 94 0061	75,429 0
State Survey and Certification of Health Care Providers and Suppliers				GFE 93.777 / ABT 500 95 0062	836 0
ALLIED TECHNOLOGY GROU					
State Survey and Certification of Health Care Providers and Suppliers				GFE 93.777 / 500-96-0027-UCO-1	12,446 0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				93,065	0
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				93,065	0
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Human Genome Research				GFE 93.172	501,758 0
SUBTOTAL DIRECT FROM				501,758	0
PASS-THROUGH PROGRAMS FROM					
UNIVERSITY OF IOWA					
Human Genome Research				GFE 93.172 / UIOWA V81773	1,451 0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				1,451	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				503,209	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research Related to Deafness and Communication Disorders				GFB 93.173	246,324 0
Research Related to Deafness and Communication Disorders				GFE 93.173	875,430 0
Research Related to Deafness and Communication Disorders				GGB 93.173	181,582 0
SUBTOTAL DIRECT FROM				1,303,336	0
PASS-THROUGH PROGRAMS FROM					
JOHNS HOPKINS UNIVERSITY					
Research Related to Deafness and Communication Disorders				GFE 93.173 / JHU 8511-43467-X	7,189 0
Research Related to Deafness and Communication Disorders				GFE 93.173 / JHU 8602-47571-X	469 0
SMITH COLLEGE					
Research Related to Deafness and Communication Disorders				GFB 93.173 / 636026	71,537 0
Research Related to Deafness and Communication Disorders				GFB 93.173 / 636026-1	2,231 0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				81,426	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,384,762	0

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM

NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

R & D

Biological Response to Environmental Health Hazards

Biological Response to Environmental Health Hazards

Biological Response to Environmental Health Hazards

Applied Toxicological Research and Testing

Bionetry and Risk Estimation: Health Risks from Environmental Exposures

Oral Diseases and Disorders Research

Oral Diseases and Disorders Research

NIEHS Superfund Hazardous Substances: Basic Research and Education

Mental Health Research Grants

Mental Health Research Grants

Mental Health Research Grants

Alcohol Research Career Development Awards for Scientists and Clinicians

Alcohol Research Career Development Awards for Scientists and Clinicians

Alcohol Research Programs

Alcohol Research Programs

Alcohol Research Programs

Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards

Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards

Drug Abuse Research Programs

Drug Abuse Research Programs

Drug Abuse Research Programs

Drug Abuse Research Programs

Mental Health Research Career/Scientist Development Awards

Mental Health Research Career/Scientist Development Awards

Mental Health National Research Service Awards for Research Training

Comparative Medicine

Comparative Medicine

Comparative Medicine

Clinical Research

Biomedical Research Support

Biomedical Research Support

Nursing Research

Biomedical Technology

Biomedical Technology

Research Infrastructure

Cancer Cause and Prevention Research

Cancer Cause and Prevention Research

Cancer Cause and Prevention Research

Cancer Detection and Diagnosis Research

Cancer Treatment Research

Cancer Treatment Research

Cancer Treatment Research

Cancer Biology Research

Cancer Centers Support

Cancer Research Manpower

Cancer Research Manpower

Cancer Control

Cancer Control

Cell Biology and Biophysics Research

Cell Biology and Biophysics Research

Cell Biology and Biophysics Research

Heart and Vascular Diseases Research

Heart and Vascular Diseases Research

Lung Diseases Research

Lung Diseases Research

Blood Diseases and Resources Research

Arthritis, Musculoskeletal and Skin Diseases Research

Arthritis, Musculoskeletal and Skin Diseases Research

Arthritis, Musculoskeletal and Skin Diseases Research

GLA 5-R01-ES06825-04

GFD 93.113

GFE 93.113

GKA 93.113

GFE 93.114

GGB 93.115

GFB 93.121

GFE 93.121

GGB 93.143

GFB 93.242

GFD 93.242

GFE 93.242

GFB 93.271

GFE 93.271

GFB 93.273

GFE 93.273

GGB 93.273

GFB 93.277

GFE 93.277

GFB 93.279

GFD 93.279

GFE 93.279

GGB 93.279

GFB 93.281

GFE 93.281

GFB 93.282

GFB 93.306

GFE 93.306

GGB 93.306

GFE 93.333

GFE 93.337

GGB 93.337

GFE 93.361

GFB 93.371

GFE 93.371

GFB 93.389

GFB 93.393

GFE 93.393

GGB 93.393

GFE 93.394

GFB 93.395

GFE 93.395

GGB 93.395

GFE 93.396

GFE 93.397

GFE 93.398

GGB 93.398

GFB 93.399

GFE 93.399

GFB 93.821

GFE 93.821

GGB 93.821

GFB 93.837

GFE 93.837

GFE 93.838

GGB 93.838

GFE 93.839

GFB 93.846

GFE 93.846

GGB 93.846

261,357

285,364

1,474,987

4,237

54,936

182,325

89,863

319,771

1,151,996

1,273,511

34,658

5,687,041

185,193

244,262

459,498

2,089,007

654,730

258,001

235,669

2,114,652

40,256

2,348,059

1,592,590

113,435

490,165

121,382

104,631

49,871

225,453

5,238,725

13,233

114,384

416,215

601,438

107,905

192,604

329,493

1,009,538

1,538,446

1,294,589

112,526

1,069,138

707,002

1,707,813

4,886,513

387,217

216,755

11,038

220,179

815,259

813,488

181,476

401,213

2,147,620

5,349,403

494,590

398,091

278,003

479,503

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1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Diabetes, Endocrinology and Metabolism Research	GFB	93.847		155,282	0
Diabetes, Endocrinology and Metabolism Research	GFE	93.847		6,716,086	0
Diabetes, Endocrinology and Metabolism Research	GGB	93.847		138,080	0
Digestive Diseases and Nutrition Research	GFB	93.848		22,104	0
Digestive Diseases and Nutrition Research	GFE	93.848		2,790,689	0
Digestive Diseases and Nutrition Research	GGB	93.848		283,181	0
Kidney Diseases, Urology and Hematology Research	GFE	93.849		3,737,886	0
Kidney Diseases, Urology and Hematology Research	GGB	93.849		172,590	0
Clinical Research Related to Neurological Disorders	GFE	93.853		3,218,771	0
Biological Basis Research in the Neurosciences	GFB	93.854		929,687	0
Biological Basis Research in the Neurosciences	GFE	93.854		3,722,944	0
Biological Basis Research in the Neurosciences	GGB	93.854		1,183,686	(293)
Allergy, Immunology and Transplantation Research	GFE	93.855		1,381,296	0
Microbiology and Infectious Diseases Research	GFB	93.856		1,194,597	0
Microbiology and Infectious Diseases Research	GFE	93.856		5,407,943	0
Microbiology and Infectious Diseases Research	GGB	93.856		4,888,576	709,589
Pharmacology, Physiology, and Biological Chemistry Research	GFB	93.859		2,386,060	0
Pharmacology, Physiology, and Biological Chemistry Research	GFE	93.859		1,145,229	0
Pharmacology, Physiology, and Biological Chemistry Research	GGB	93.859		676,317	0
Genetics and Developmental Biology Research	GFB	93.862		2,764,914	0
Genetics and Developmental Biology Research	GFE	93.862		1,459,263	0
Genetics and Developmental Biology Research	GGB	93.862		100,239	0
Cellular and Molecular Basis of Disease Research	GFE	93.863		19,626	0
Cellular and Molecular Basis of Disease Research	GGB	93.863		343,918	0
Cellular and Molecular Basis of Disease Research	GKA	93.863		27,353	0
Population Research	GFB	93.864		336,552	0
Population Research	GFE	93.864		922,413	0
Population Research	GGB	93.864		593,471	0
Research for Mothers and Children	GFB	93.865		2,436,043	0
Research for Mothers and Children	GFE	93.865		3,632,021	0
Research for Mothers and Children	GGB	93.865		209,108	0
Aging Research	GFB	93.866		1,411,444	0
Aging Research	GFE	93.866		2,334,120	0
Aging Research	GGB	93.866		503,142	0
Aging Research	GKA	93.866		2,662	0
Vision Research	GFE	93.867		261,899	0
Vision Research	GGB	93.867		4,895	0
Medical Library Assistance	GFB	93.879		108,917	0
Medical Library Assistance	GFE	93.879		1,468	0
Alcohol Research Center Grants	GFB	93.891		481,887	0
Alcohol Research Center Grants	GFE	93.891		1,679,791	0
NCRR Science Education Award	GFE	93.922		11,552	0
Fogarty International Research Collaboration Award	GFE	93.934		7,097	0
Fogarty International Research Collaboration Award	GGB	93.934		31,800	0
Senior International Fellowships	GGB	93.989		(11,082)	0
SUBTOTAL DIRECT FROM				113,504,330	956,644
PASS-THROUGH PROGRAMS FROM					
AMBULATORY SENTINEL PR					
Mental Health Research Grants	GFE	93.242 / ASPN M50629-03		14,789	0
AMC CANCER RES. CENTER					
Cancer Cause and Prevention Research	GFD	93.393 / 739-4244		11,003	0
AMC CANCER RESEARCH CE					
Cancer Treatment Research	GFE	93.395 / AMC 738-4264		26,301	0
Cancer Treatment Research	GFE	93.395 / AMC LORI CRANE-2		27,956	0
Aurogen, Inc.					
Diabetes, Endocrinology and Metabolism Research	GGB	93.847 / 1R41DK50488-01A1		31,997	0
BAYLOR COLLEGE OF MED					
Cancer Biology Research	GFE	93.396 / BAYLOR CA57539-03		(375)	0
Cancer Biology Research	GFE	93.396 / BAYLOR PO 694950		65,582	0
BERKELEY ANTI-BODY COM					
Diabetes, Endocrinology and Metabolism Research	GFE	93.847 / RABCO PN 0994 022		39,766	0
CHILDRENS HOSPITAL					
Cancer Treatment Research	GFE	93.395 / TCH PN9511-040		5,810	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cancer Treatment Research	GFE	93.395	/ TCH PN9702-047	7,328	0
Research for Mothers and Children	GFE	93.865	/ TCH HR27692-05	6,257	0
CORNELL UNIVERSITY					
Population Research	GFD	93.864	/ 27221-5392	57,144	0
CYTIC CORPORATION					
Clinical Research	GFB	93.333	/ 1194.55.1619B	675	0
Case Western Reserve University					
Lung Diseases Research	GGB	93.838	/ 5 R01 HL55967-02	137,299	0
Microbiology and Infectious Diseases Research	GGB	93.856	/ N01-AI-45244	115,974	0
DARTMOUTH COLLEGE					
Cancer Control	GFE	93.399	/ DARTMOUTH 5-31668	86,536	0
DUKE UNIVERSITY					
Genetics and Developmental Biology Research	GFB	93.862	/ 96-SC-NIA-1027	215,724	0
Duke University					
Cancer Cause and Prevention Research	GGB	93.393	/ D5303 16829 5P01 CA42745	152,950	0
Cancer Cause and Prevention Research	GGB	93.393	/ D5304 16829 5P01CA42745-	28,481	0
Cancer Cause and Prevention Research	GGB	93.393	/ SUB ID# D5303; GC#14408	8,954	0
Cancer Cause and Prevention Research	GGB	93.393	/ SUB ID# D5304; GC#14408	1,794	0
ELEANOR ROOSEVELT INST					
Research for Mothers and Children	GFE	93.865	/ ERI# 119EA0	77,582	0
Research for Mothers and Children	GFE	93.865	/ ERI# 119EE0	28,893	0
Research for Mothers and Children	GFE	93.865	/ ERICR	70,847	0
Research for Mothers and Children	GFE	93.865	/ ERICR 119DE0	26,985	0
Research for Mothers and Children	GFE	93.865	/ ERICR ERI 119DA0	136,533	0
Research for Mothers and Children	GFE	93.865	/ ERICR ERI# 119D90	108,288	0
FLORIDA STATE UNIVERSITY					
Aging Research	GFB	93.866	/ PO# F26206	529	0
GEORGE WASHINGTON UNIV					
Diabetes, Endocrinology and Metabolism Research	GFE	93.847	/ GWUNIV SUB#97-S05	58,815	0
HENRY FORD HOSPITAL SY					
Clinical Research Related to Neurological Disorders	GFE	93.853	/ HHS NS30896	(14)	0
JOSLIN DIABETES CENTER					
Diabetes, Endocrinology and Metabolism Research	GFE	93.847	/ JOSLIN DK46601-03	108,460	0
KAISER FOUNDATION					
Heart and Vascular Diseases Research	GFE	93.837	/ KAISER 115-9350B	126,856	0
LOUISIANA STATE UNIVER					
Cancer Detection and Diagnosis Research	GFE	93.394	/ LSU RI14097	34,283	0
NATIONAL DEVELOPMENT A					
Drug Abuse Research Programs	GFE	93.279	/ NDR DA09522-02	41,373	0
Drug Abuse Research Programs	GFE	93.279	/ NDR DA09522-03	162,901	0
NATIONAL HEMOPHILIA FO					
Microbiology and Infectious Diseases Research	GFE	93.856	/ NHF 35162-G	96,970	0
NATL JEWISH CTR IMMNO					
Lung Diseases Research	GFE	93.838	/ NJC HL56263-01	9,054	0
Lung Diseases Research	GFE	93.838	/ NJC HL56263-02	1,533	0
NATL JEWISH HOSPITAL					
Lung Diseases Research	GFE	93.838	/ NJH - HL27353-15	7,078	0
Lung Diseases Research	GFE	93.838	/ NJH DK48845-02	19,693	0
Lung Diseases Research	GFE	93.838	/ NJH HL56263	20,489	0
Lung Diseases Research	GFE	93.838	/ NJH N01-HR-76111	7,395	0
Digestive Diseases and Nutrition Research	GFE	93.848	/ NJH - HL27353-15	30,581	0
Research for Mothers and Children	GFE	93.865	/ NJH 20035519	17,909	0
NEXSTAR PHARMACEUTICALS INC					
Arthritis, Musculoskeletal and Skin Diseases Research	GFB	93.846	/ 1 R41 AR43405-01	845	0
PATTERSON COUNSELING C					
Research for Mothers and Children	GFE	93.865	/ PCCI PN9607-114	16,377	0
PENNSYLVANIA STATE UNI					
Drug Abuse Research Programs	GFE	93.279	/ PENNST UC-07171-981	22,530	0
SOCIAL AND SCIENTIFIC					
Microbiology and Infectious Diseases Research	GFE	93.856	/ SSS 96IC004	290,494	0
Microbiology and Infectious Diseases Research	GFE	93.856	/ SSS 96VC005	265,415	0
Microbiology and Infectious Diseases Research	GFE	93.856	/ SSS 96VD005	61,218	0
Microbiology and Infectious Diseases Research	GFE	93.856	/ SSS ACTG 315	54,886	0
Microbiology and Infectious Diseases Research	GFE	93.856	/ SSS AI38858-02	319,898	0
Microbiology and Infectious Diseases Research	GFE	93.856	/ SSS PN 9602-049	26,957	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SOUTHWEST ONCOLOGY CAN					
Cancer Treatment Research		GFE	93.395 / SWOG 9603	6,461	0
Cancer Treatment Research		GFE	93.395 / SWOG 9623	5,527	0
Cancer Treatment Research		GFE	93.395 / SWOG 9638	64,835	0
Cancer Treatment Research		GFE	93.395 / SWOG 9655	22,150	0
Cancer Treatment Research		GFE	93.395 / SWOG PROCA 96003	1,010	0
Cancer Control		GFE	93.399 / SWOG CCOP 9506	(438)	0
Cancer Control		GFE	93.399 / SWOG CCOP 96003	171,562	0
Cancer Control		GFE	93.399 / SWOG PCPT9310	5,403	0
STANFORD UNIVERSITY					
Allergy, Immunology and Transplantation Research		GFE	93.855 / STANFORD PR8101 A3	13,756	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / STANFORD PR8101 A4	30,347	0
STATE OF UTAH					
Microbiology and Infectious Diseases Research		GFE	93.856 / U UTAH 83299	33,506	0
Research for Mothers and Children		GFE	93.865 / U UTAH 83299	33,073	0
STATE UNIVERSITY NEWY					
Biological Basis Research in the Neurosciences		GFE	93.854 / SUNYSB R60584	79,505	0
Southern Research Institute					
Biometry and Risk Estimation: Health Risks from Environmental Exposures		GGB	93.115 / S96-03	21,865	0
Southwest Regional Laboratories					
Drug Abuse Research Programs		GGB	93.279 / S-112-78R01-DA08269-01A1	13,546	0
State University of New York					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 431-0772A R60620 and 1	100,787	0
Survey Research Assoc, Inc/sub Battelle					
Cancer Cause and Prevention Research		GGB	93.393 / R138-01	39,924	0
THOMAS JEFFERSON UNIVERSITY					
Cancer Treatment Research		GFB	93.395 / 080-03598	6,660	0
UNIVERSITY OF ALABAMA					
Microbiology and Infectious Diseases Research		GFE	93.856 / UAB A135170-03	31,012	0
Microbiology and Infectious Diseases Research		GFE	93.856 / UAB N01 A1 15113	11,810	0
UNIVERSITY OF ARIZONA					
Cancer Control		GFE	93.399 / UOFAZ M892632	23,670	0
UNIVERSITY OF CALIFORN					
Cancer Detection and Diagnosis Research		GFE	93.394 / UCDAVIE UC0192-2	(106)	0
Cancer Detection and Diagnosis Research		GFE	93.394 / UCDAVIS UC0192-2	28,029	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / UCBERKELEY SA1490JB	76,874	0
Clinical Research Related to Neurological Disorders		GFE	93.853 / UCSF SUB#1856SC	6,242	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859 / UCSF 1656SC-02	1,806	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859 / UCSF 1656SC-03	96,511	0
UNIVERSITY OF DENVER					
Alcohol Research Programs		GFE	93.273 / DU AA09442 YR2	(49)	0
Alcohol Research Programs		GFE	93.273 / DU AA09442 YR3	15,438	0
UNIVERSITY OF KENTUCKY					
Aging Research		GFB	93.866 / 4-29853-96-254	17,432	0
Aging Research		GFE	93.866 / UKRF 4-60567-185	1,088	0
UNIVERSITY OF MAM					
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / UMAM DK/A146639-3	86,256	0
UNIVERSITY OF MINNESOT					
Drug Abuse Research Programs		GFE	93.279 / UMNN N6636149703	4,694	0
UNIVERSITY OF NEBRASKA					
Digestive Diseases and Nutrition Research		GFE	93.848 / UNK DK49181-01	133,823	0
UNIVERSITY OF PITTSBUR					
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / UPTTIS 5801-1	86,976	0
UNIVERSITY OF ROCHESTE					
Mental Health Research Grants		GFE	93.242 / U ROCH 410036-G	53,129	0
UNIVERSITY OF SOUTH CA					
Heart and Vascular Diseases Research		GFE	93.837 / USCARO HL38185-09	28,019	0
Heart and Vascular Diseases Research		GFE	93.837 / USCAROLINA HL38185-	8,627	0
UNIVERSITY OF SOUTHERN					
Cancer Detection and Diagnosis Research		GFE	93.394 / USC PO 124943	(13)	0
Cancer Detection and Diagnosis Research		GFE	93.394 / USC PO HD0501	25,155	0
UNIVERSITY OF WASHINGT					
Clinical Research Related to Neurological Disorders		GFE	93.853 / UWASH PN0694-091	2,922	0
UNIVERSITY OF WASHINGTON					
Cell Biology and Biophysics Research		GFB	93.821 / 423249	20,505	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University of Washington					
Cancer Cause and Prevention Research		GGB	93.393 / 303939 5-R01 CA59042-10	86,678	0
Cancer Cause and Prevention Research		GGB	93.393 / 505721 5-R01 A137747-03	4,202	0
University of Wisconsin					
Microbiology and Infectious Diseases Research		GGB	93.856 / 014X722	(27,209)	0
Microbiology and Infectious Diseases Research		GGB	93.856 / 620Y852	204,223	0
VIRGINIA COMMONWEALTH UNIVERSITY					
Mental Health Research Grants		GFB	93.242 / 526999; REG #343242	19,296	0
VESTAT, INC					
Research for Mothers and Children		GFE	93.865 / VESTAT DA32842-01	11,528	0
Research for Mothers and Children		GFE	93.865 / VESTAT DA32842-02	9,973	0
Washington University, Missouri					
Mental Health National Research Service Awards for Research Training		GGB	93.282 / WU-95-70	12,325	0
Lung Diseases Research		GGB	93.838 / WU-96-77 5R01HL55936-02	22,411	0
Westat, Inc.					
Cancer Cause and Prevention Research		GGB	93.393 / N02-CP-71100	10,128	0
YALE UNIVERSITY					
Cancer Cause and Prevention Research		GFE	93.393 / YALE CA67396-01	(333)	0
Cancer Cause and Prevention Research		GFE	93.393 / YALE CA67396-02	58,225	0
Cancer Cause and Prevention Research		GFE	93.393 / YALE CA67396-03	16,515	0
Yale University					
Cancer Cause and Prevention Research		GGB	93.393 / 5 U01 CA / ES 62986-03	4,632	0
Cancer Cause and Prevention Research		GGB	93.393 / 5 U01 CA 62986-03	11,500	0
Cancer Cause and Prevention Research		GGB	93.393 / 5 U01 CA/ES62986-03	31,571	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				5,178,592	0
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				118,682,922	956,644
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Social Services Research and Demonstration		GFE	93.647	30,850	0
SUBTOTAL DIRECT FROM				30,850	0
SUBTOTAL OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				30,850	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Adolescent Family Life Research Grants		GFB	93.111	(3,799)	0
Adolescent Family Life: Demonstration Projects		GFE	93.995	17,850	0
SUBTOTAL DIRECT FROM				14,051	0
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				14,051	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Public Health and Social Services Emergency Fund		GFE	93.003	25,352	0
SUBTOTAL DIRECT FROM				25,352	0
PASS-THROUGH PROGRAMS FROM					
UNIVERSITY OF WASHINGT					
State Medicaid Fraud Control Units		GFE	93.775 / UWSH 601458	34,155	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM				34,155	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				59,507	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
PUBLIC HEALTH SERVICE								
DIRECT FROM								
PUBLIC HEALTH SERVICE								
Health Activities Recommendation Panel Health Activities				GGB		93.203	71,007	0
SUBTOTAL DIRECT FROM							71,007	0
SUBTOTAL PUBLIC HEALTH SERVICE							71,007	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							128,553,448	956,644
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FEDERAL AGENCIES NOT USING CFDA NUMBERS								
NATIONAL RESEARCH COUNCIL								
DIRECT FROM								
NATIONAL RESEARCH COUNCIL								
R & D				GIA		Not Available	2,137	0
SUBTOTAL DIRECT FROM							2,137	0
SUBTOTAL NATIONAL RESEARCH COUNCIL							2,137	0
SMITHSONIAN INSTITUTE								
DIRECT FROM								
SMITHSONIAN INSTITUTE								
R&D				GFB		S06-31832	5,778	0
SUBTOTAL DIRECT FROM							5,778	0
SUBTOTAL SMITHSONIAN INSTITUTE							5,778	0
UNITED STATES POSTAL SERVICE								
DIRECT FROM								
UNITED STATES POSTAL SERVICE								
R&D				GFB		072368-93-C-0436	1,822	0
SUBTOTAL DIRECT FROM							1,822	0
SUBTOTAL UNITED STATES POSTAL SERVICE							1,822	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS							9,737	0
SUBTOTAL RESEARCH AND DEVELOPMENT - CLUSTER							309,806,263	1,953,102

SECT 8 - CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

**NONCASH
INDICATOR**

**STATE¹
AGENCY**

CFDA / OTHER ID NUMBER

**DIRECT
EXPENDITURES**

**PASSED TO
SUBRECIPIENTS**

DIRECT FROM

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Section 8 Rental Voucher Program

Section 8 Rental Voucher Program

Lower Income Housing Assistance Program Section 8 Mderate Rehabilitation

Lower Income Housing Assistance Program Section 8 Mderate Rehabilitation

Section 8 Rental Certificate Program

Section 8 Rental Certificate Program

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NAA

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IHH

14. 856

NAA

14. 856

IHH

14. 857

NAA

14. 857

2, 359, 059

2, 730, 571

31, 845

288, 624

3, 340, 028

2, 762, 841

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207, 766

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19, 056

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229, 007

SUBTOTAL DIRECT FROM

11, 512, 968

455, 829

SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

11, 512, 968

455, 829

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

11, 512, 968

455, 829

SUBTOTAL SECT 8 - CLUSTER

11, 512, 968

455, 829

STUDENT FINANCIAL AID - CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Federal Supplemental Educational Opportunity Grants

Federal Supplemental Educational Opportunity Grants

Federal Supplemental Educational Opportunity Grants

Federal Supplemental Educational Opportunity Grants

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Federal Supplemental Educational Opportunity Grants

Federal Supplemental Educational Opportunity Grants

Federal Family Education Loans

Federal Work-Study Program

Federal Work-Study Program

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Federal Work-Study Program

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GIA

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GDA

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850, 776

188, 723

310, 270

66, 885

740, 197

117, 825

481, 009

142, 883

161, 909

507, 868

97, 022

69, 745

57, 691

152, 496

161, 351

11, 182

20, 956

32, 445

179, 567

122, 211

54, 684

64, 236

305, 429

106, 366

57, 822, 576

1, 459, 700

381, 127

310, 466

123, 881

789, 050

130, 856

448, 192

214, 493

122, 465

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1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Work-Study Program		GJB	84.033	65,434	0
Federal Work-Study Program		GJC	84.033	22,797	0
Federal Work-Study Program		GJD	84.033	84,223	0
Federal Work-Study Program		GJE	84.033	107,121	0
Federal Work-Study Program		GJF	84.033	11,429	0
Federal Work-Study Program		GJG	84.033	12,633	0
Federal Work-Study Program		GJH	84.033	31,062	0
Federal Work-Study Program		GJJ	84.033	129,410	0
Federal Work-Study Program		GJK	84.033	52,811	0
Federal Work-Study Program		GJL	84.033	51,654	0
Federal Work-Study Program		GJM	84.033	99,853	0
Federal Work-Study Program		GKA	84.033	292,190	0
Federal Work-Study Program		GLA	84.033	78,580	0
Federal Perkins Loan Program Federal Capital Contributions		GFB	84.038	39,117	0
Federal Perkins Loan Program Federal Capital Contributions		GFC	84.038	51,683	0
Federal Perkins Loan Program Federal Capital Contributions		GFD	84.038	46,888	0
Federal Perkins Loan Program Federal Capital Contributions		GFE	84.038	114,994	0
Federal Perkins Loan Program Federal Capital Contributions		GGB	84.038	126,212	0
Federal Perkins Loan Program Federal Capital Contributions		GGH	84.038	30,448	0
Federal Perkins Loan Program Federal Capital Contributions		GGJ	84.038	106,901	0
Federal Perkins Loan Program Federal Capital Contributions		GHB	84.038	3,986	0
Federal Perkins Loan Program Federal Capital Contributions		GHC	84.038	17,885	0
Federal Perkins Loan Program Federal Capital Contributions		GHD	84.038	171,555	0
Federal Perkins Loan Program Federal Capital Contributions		GHE	84.038	64,190	0
Federal Perkins Loan Program Federal Capital Contributions		GLA	84.038	42,925	0
Federal Direct Loan		GFB	84.268	73,019,277	0
Federal Direct Loan		GFE	84.268	18,270,600	0
Federal Direct Loan		GGB	84.268	68,698,356	0
Federal Direct Loan		GJD	84.268	2,306	0
SUBTOTAL DIRECT FROM				229,120,328	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				229,120,328	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Federal Pell Grant Program		GFB	84.063	5,694,952	0
Federal Pell Grant Program		GFC	84.063	1,659,349	0
Federal Pell Grant Program		GFD	84.063	2,221,395	0
Federal Pell Grant Program		GFE	84.063	336,727	0
Federal Pell Grant Program		GGB	84.063	5,769,253	0
Federal Pell Grant Program		GGH	84.063	1,516,798	0
Federal Pell Grant Program		GGJ	84.063	2,917,313	0
Federal Pell Grant Program		GHB	84.063	1,772,321	0
Federal Pell Grant Program		GHC	84.063	2,870,216	0
Federal Pell Grant Program		GHD	84.063	6,301,153	0
Federal Pell Grant Program		GHE	84.063	926,358	0
Federal Pell Grant Program		GJB	84.063	1,146,144	0
Federal Pell Grant Program		GJC	84.063	1,127,357	0
Federal Pell Grant Program		GJD	84.063	2,962,786	0
Federal Pell Grant Program		GJE	84.063	2,671,439	0
Federal Pell Grant Program		GJF	84.063	697,011	0
Federal Pell Grant Program		GJG	84.063	589,529	0
Federal Pell Grant Program		GJH	84.063	1,066,893	0
Federal Pell Grant Program		GJJ	84.063	2,969,660	0
Federal Pell Grant Program		GJK	84.063	2,579,170	0
Federal Pell Grant Program		GJL	84.063	1,133,922	0
Federal Pell Grant Program		GJM	84.063	1,531,663	0
Federal Pell Grant Program		GKA	84.063	2,752,405	0
Federal Pell Grant Program		GLA	84.063	761,519	0
SUBTOTAL DIRECT FROM				53,975,333	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				53,975,333	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE ¹		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DEPARTMENT OF EDUCATION							283,095,661	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students					GFE	93.342	64,747	0
Scholarships for Students of Exceptional Financial Need					GFE	93.820	137,341	0
SUBTOTAL DIRECT FROM							202,088	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							202,088	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							202,088	0
SUBTOTAL STUDENT FINANCIAL AID - CLUSTER							283,297,749	0

TOTAL							2,210,449,571	587,373,449
TOTAL COMBINED DIRECT AND PASS-THROUGH EXPENDITURES							2,797,823,020	

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general-purpose financial statements.

Note 2. Organization of the Schedule

Assistance reported in the Schedule of Expenditures of Federal Awards is grouped first by program clusters as defined in the Compliance Supplement then by federal agency and then by major subdivision of federal agency. Programs not included in clusters are reported under Catalog of Federal Domestic Assistance (CFDA) numbers or other identifying numbers at the front of the Schedule in a section titled Unclustered Programs. In order to determine the total assistance provided to the State of Colorado by an individual federal agency, amounts provided by the federal agency must be identified in individual clusters as well as in the Unclustered Programs section.

Note 3. Loans Outstanding and NonCash Assistance

Most noncash assistance is reported in the Schedule of Expenditures of Federal Awards and indicated by an asterisk in the column titled Noncash Indicator. However, the following items, which are not included in the schedule, are additional information related to noncash assistance and loan guarantees received.

- A. The University of Colorado entered into an operating sublease agreement with the Fitzsimons Redevelopment Authority (FRA) on behalf of the University of Colorado Health Sciences Center (UCHSC). The FRA has leased certain buildings and equipment from the United States Army at the former Fitzsimons Army Medical Center. The sublease enables UCHSC to occupy and use certain buildings and equipment at the Fitzsimons site without incurring any future lease rental obligations. The dollar value of this agreement cannot be estimated.
- B. The Denver Campus of the University of Colorado reported noncash assistance in the amount of \$24,120,087 related to Federal Family Education Loans and Subsidized Stafford Loan guarantees.
- C. The Colorado Springs Campus of the University of Colorado reported noncash assistance in the amount of \$8,603,054 related to Subsidized Stafford Loan guarantees. The Campus also reported space and equipment assistance received from National Aeronautics and Space Administration valued at \$1,500.
- D. The State Department of Military Affairs reported in-kind assistance from direct federal purchases. The federal budget for this activity was \$6,159,023 and the State Department of Military Affairs reported \$465,031 in the Schedule of Expenditures of Federal Awards which was the federal match for state funds expended on this activity.

**STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Note 4. Subrecipients

All amounts passed-through to subrecipients are identified in the Schedule of Expenditures of Federal Awards under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

<i>AGENCY CODE</i>	<i>AGENCY NAME</i>	<i>AGENCY CODE</i>	<i>AGENCY NAME</i>	<i>AGENCY CODE</i>	<i>AGENCY NAME</i>
ABA	DIVISION OF STATE ARCHIVES	GGH	FORT LEWIS COLLEGE	IKA	DIV OF YOUTH CORRECTIONS
AMA	COLO INFO TECHNOLOGY SVCS	GGJ	UNIVERSITY OF SOUTHERN COLO	ILB	STATE VET CENTER AT HOMELAKE
BAA	DEPARTMENT OF AGRICULTURE	GHB	ADAMS STATE COLLEGE	ILC	VET NURSING HOME AT FLORENCE
CAA	CORRECTIONS ADMINISTRATION	GHC	MESA STATE COLLEGE	ILD	VET NURSING HOME AT RIFLE
CFB	SURPLUS PROPERTY	GHD	METROPOLITAN STATE COLLEGE	ILE	WALSENBURG VET NURSING HOME
DAA	DEPARTMENT OF EDUCATION	GHE	WESTERN STATE COLLEGE	JAA	JUDICIAL
DBA	SCHOOL FOR THE DEAF AND BLIND	GJA	COLO COMM COLL & OCC ED SYS	KAA	DEPT OF LABOR AND EMPLOYMENT
EAA	OFFICE OF THE GOVERNOR	GJB	ARAPAHOE COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW
EBA	LIEUTENANT GOVERNOR	GJC	COMMUNITY COLLEGE OF AURORA	NAA	DEPARTMENT OF LOCAL AFFAIRS
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJD	COMMUNITY COLLEGE OF DENVER	OAA	DIVISION OF NATIONAL GUARD
EEA	GOVERNORS JOB TRAINING OFFICE	GJE	FRONT RANGE COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
EFA	OFFICE OF ENERGY CONSERVATION	GJF	LAMAR COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJG	MORGAN COMMUNITY COLLEGE	PDA	WATER CONSERVATION BOARD
GAA	COLO COMMISSION ON HIGHER ED	GJH	OTERO JUNIOR COLLEGE	PEA	DIVISION OF WATER RESOURCES
GBA	COLORADO COUNCIL ON THE ARTS	GJJ	PIKES PEAK COMMUNITY COLLEGE	PFA	SOIL CONSERVATION BOARD
GCA	STATE HISTORICAL SOCIETY	GJK	PUEBLO COMMUNITY COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
GDA	COLORADO STUDENT LOAN	GJL	RED ROCKS COMMUNITY COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
GEA	COLO ADVANCED TECHNOLOGY INST	GJM	TRINIDAD STATE JUNIOR COLLEGE	PJA	PARKS AND OUTDOOR RECREATION
GFB	CU - BOULDER	GJP	LOWRY HEAT CENTER	PKA	MINED LAND RECLAMATION DIV
GFC	CU - COLORADO SPRINGS	GKA	UNIVERSITY OF NORTHERN COLO	RAA	DEPARTMENT OF PUBLIC SAFETY
GFD	CU - DENVER	GLA	COLORADO SCHOOL OF MINES	SDA	CIVIL RIGHTS DIVISION
GFE	CU - HEALTH SCIENCE CENTER	GMA	AURARIA HIGHER EDUCATION CTR	SFA	DIVISION OF INSURANCE
GGB	COLORADO STATE UNIVERSITY	GNA	CHILDREN'S TRUST BOARD	SGA	PUBLIC UTILITIES COMMISSION
GGC	CSU VETERINARY MEDICINE & HOSP	HAA	COLO DEPT OF TRANSPORTATION	TAA	REVENUE - ADMINISTRATION
GGD	CSU AG EXPERIMENT STATION	IHA	DEPARTMENT OF HUMAN SERVICES	UHA	DEPT OF HLTH CARE POLICY & FIN
GGF	CSU COOPERATIVE EXTENSION SVC	IHH	PUBLIC HOUSING AUTHORITY	WBA	TREASURY - OPERATING
GGG	COLORADO STATE FOREST SERVICE	IIA	OHR - ADMINISTRATIVE OFFICES		



STATE OF COLORADO

STATE AUDITOR'S OFFICE

(303) 866-2051

FAX (303) 866-2060

J. DAVID BARBA, C.P.A.

State Auditor

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

October 31, 1997

Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Members of the Legislative Audit Committee:

We have audited the financial statements of the State of Colorado, as of and for the year ended June 30, 1997, and have issued our report thereon dated October 31, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the State of Colorado's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Colorado's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose the reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

A handwritten signature in black ink, appearing to read "J. Daniel Barker". The signature is written in a cursive, flowing style with a large initial "J" and a long, sweeping underline.



STATE OF COLORADO

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Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

October 31, 1997

**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance
In Accordance with OMB Circular A-133**

Members of the Legislative Audit Committee:

Compliance

We have audited the compliance of the State of Colorado with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1997. The State of Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Colorado's compliance with those requirements.

In our opinion, the State of Colorado complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 5, 6, 16, 17, 18, 20, 23, 25, 27, and 28.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose the reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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